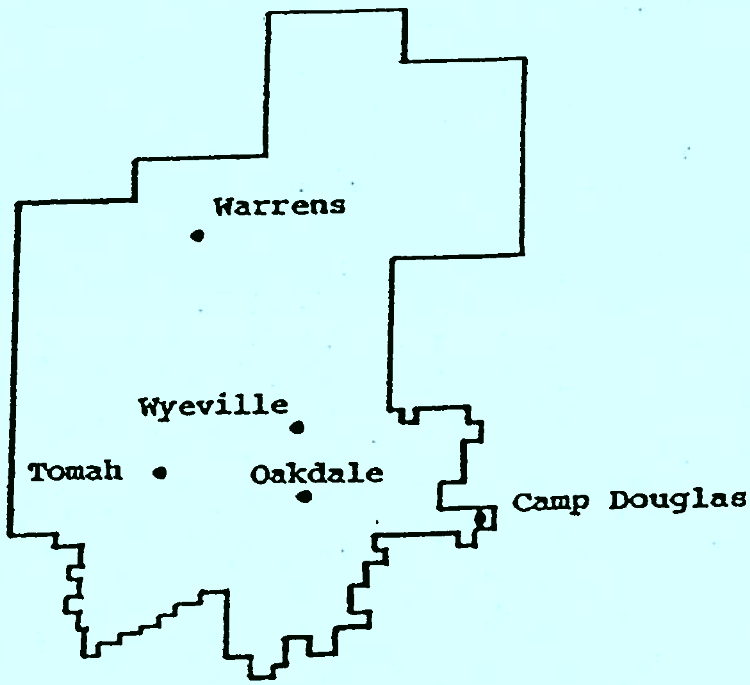
TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 8, 2005

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2005-2006 school year budget, with explanations and goals, is respectfully submitted for your review. It represents the financial plan for carrying out educational programs for the students of the district. The report covers expenditures and receipts in each fund for the fiscal year. The Board of Education recommends adoption of the proposed tax levy that is part of this budget.

Gene E. Baumgarten	**President**
B. Scott Nicol	**Vice President**
Gary R. Grovesteen	**Clerk**
Dennis Workman	**Treasurer**
Joan Greendeer-Lee	**Director**
Mary Ellen Justinger	**Director**
Dave Stutzman	**Director**

Robert T. Fasbender	**District Administrator**
Gregory G. Gaarder	**Business Manager**

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve

129 West Clifton Street
Tomah WI 54660-2507

AGENDA

ANNUAL BUDGET HEARING

Monday, August 8, 2005, at 7:30 p.m.
The meeting will be held in the Tomah High School Cafeteria, 901 Lincoln Ave.

1 Call Meeting to Order
2. Review of Proposed 2005-2006 Budget
3. Adjournment

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve

129 West Clifton Street

Tomah WI 54660-2507

AGENDA

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 8, 2005, at 8:00 p.m.
The meeting will be held in the Tomah High School Cafeteria, 901 Lincoln Ave.

1. Call Meeting to Order - Done by President
2. Elect a Chairman
3. Approval of Minutes of 2004 Annual Meeting
4. Treasurer's Report – 2004-2005 Fiscal Year
5. Authorize Sale of School Property
6. Vote on Furnishing School Meals
7. Vote on Use of Free Textbooks
8. Vote on Salaries of School Board Members
9. Old Business
10. New Business
    a) All Day Every Day Kindergarten Update (Informational Only)
    b) Communication with the Public
11. Levy a School Tax for the Ensuing Year
12. Set Next Annual Meeting Date
13. Adjournment

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL BUDGET HEARING
Monday, August 9, 2004, at 7:30 p.m.
The meeting was held in the Tomah High School Cafeteria.

The Annual Budget meeting of the Tomah Area School District was called to order by President Baumgarten at 7:34 p.m. on Monday, August 9, 2004.

Business Manager Bob Fasbender reviewed the proposed 2004-2005 budget, which was presented by the Board of Education. Copies of the budget/annual report were available for those in attendance.

A motion was made by Hollis Herbison and seconded by Dale Stafslien to adjourn the meeting. The motion carried. The meeting was adjourned at 8:36 p.m.

Robert Fasbender

Robert Fasbender, Business Manager
Secretary to the Board of Education

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL MEETING
Monday, August 9, 2004, at 8:00 p.m.
The meeting was held in the Tomah High School Cafeteria.

1. ***Call Meeting to Order*** – The Annual Meeting of the Tomah Area School District was called to order by School Board President Baumgarten at 8:36 p.m. on Monday, August 9, 2004.

2. ***Elect a Chairman*** – Business Manager Bob Fasbender asked for nominations for a chairperson to preside over the meeting. A motion was made by Paul Wiese to nominate Gene Baumgarten. A motion was made by Sandy Murray and seconded by Cindy Zahrte to close nominations and cast a unanimous vote for Gene Baumgarten. The motion carried on a hand vote.

3. ***Reading of Minutes of Last Annual Meeting*** - Mr. Baumgarten assumed the chair. He informed the electorate that it is not legally required to read the minutes of the last annual meeting since they are printed in the Annual Report. A motion was made by Barb Sullivan and seconded by Randi Owen to approve the minutes. The motion carried on a hand vote.

4. ***Treasurer's Report*** - The treasurer's report was not read since it is printed in detail in the district's Annual Report. A motion was made by Paul Wiese and seconded by Scott Hurd to approve the treasurer's report as printed. The motion carried on a hand vote.

5. ***Authorize Sale of School Property*** - A motion was made by Sandy Murray and seconded by Tom Reis to authorize the sale of surplus school property. The motion was passed on a hand vote.

6. ***Vote on Furnishing School Meals*** - A motion was made by Don Wagner and seconded by Paul Wolf to continue to operate the school meal program. The motion carried on a hand vote.

7. ***Vote on Use of Free Textbooks*** - A motion was made by Scott Hurd and seconded by Paul Wiese to continue to provide free textbooks for district students. The motion carried on a hand vote.

8. ***Vote on Salaries of School Board Members*** – A motion was made by Don Wagner and seconded by Dale Stafslien to set the salaries of Board members at $2,000 per year. The motion carried on a hand vote.

9. ***Old Business*** – There was no old business to report.

10. ***New Business*** –

a) ***Authorization for TEACH Grant Funding*** – Mr. Baumgarten presented an overview of the TEACH Program. In order to receive the TEACH funds, a resolution must be passed at the Annual Meeting.

A motion was made by Barb Sullivan and seconded by Pat Reis to pass the resolution as presented. The motion carried on a hand vote.

b) ***Request by Department of Transportation to Acquire District Property*** – Mr. Baumgarten and Mr. Fasbender presented a request by the DOT to purchase .08 of an acre of land to improve access to Highway 16 where the District has a 65 acre school forest. The DOT had the land assessed at $3,000 per acre. They will pay $300 for the land and all legal fees associated with the sale.

A motion was made by Tim Millin and seconded by Dale Stafslien to sell .08 of an acre of land to the Department of Transportation for $300 and to pay the legal fees associated with the sale. The motion carried on a hand vote.

c) ***Communication with the Public*** – Mr. Fasbender reported on the kindergarten enrollment and the remodeling work done at the Oakdale Elementary School. He also reported on the status of the replacement of the heating systems at Lemonweir and Miller Elementary Schools.

11. ***Levy a School Tax for the Ensuring Year*** - A motion was made by Dale Stafslien and seconded by Tim Millin to set the levy at $7,507,250.57 as presented. The annual meeting has authority to set the levy. The motion carried on a hand vote. Mr. Baumgarten reviewed the Board's authority to modify and set the levy as per state statute.

12. ***Set Next Annual Meeting Date*** – A motion was made by Paul Wiese and seconded by Randi Owen to set the Annual Meeting for August 8, 2005, at 8:00 p.m. The motion carried on a hand vote.

13. ***Adjournment*** - A motion was made by Paul Wolf and seconded by Sandy Murray to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 9:03 p.m.

Robert Fasbender

Robert Fasbender, Business Manager
Secretary to the Board of Education

TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2004-2005
GENERAL FUND - 10

Revenues & Other Financing Sources		Expenditures & Other Financing Uses	
Operating Transfer In	$ -		
Local Sources	$ 6,656,374.72		
Inter-District	$ 65,952.00		
Intermediate	$ 5,337.29	Instruction	$ 13,541,033.99
State	$ 16,410,116.36	Support	$ 8,843,542.46
Federal	$ 1,142,468.63	Interfund Transfer to Fund 27	$ 2,158,022.54
Other	$ 214,549.57	Non-Program Transactions	$ 228,165.46
TOTAL	$ 24,494,798.57	TOTAL	$ 24,770,764.45

*Beginning Fund Balance	$ 3,655,049.42
Difference	$ (275,965.88)
*Ending Fund Balance	$ 3,379,083.54

TEACH GRANT - 23

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$ -
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$ 42,216.36

*Beginning Fund Balance	$ 42,637.90
Difference	$ (42,216.36)
*Ending Fund Balance	$ 421.54

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES.................. $ 3,478,213.88

Expenditures & Other Financing Uses	
Instruction	$ 2,394,373.45
Support	$ 858,965.91
Non Program Transactions	$ 224,874.52

TOTAL EXPENDITURES & OTHER FINANCING USES.................. $ 3,478,213.88

*Beginning Fund Balance	$ -
Difference	$ -
*Ending Fund Balance	$ -

TITLE IX - NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	27,592.00
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	27,592.00

*Beginning Fund Balance	$	-
Difference	$	-
*Ending Fund Balance	$	-

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	1,069,362.43
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	1,083,240.88

*Beginning Fund Balance	$	202,733.19
Difference	$	(13,878.45)
*Ending Fund Balance	$	188,854.74

CAPITAL PROJECTS FUND - 40

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	-
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	-

*Beginning Fund Balance	$	-
Difference	$	-
*Ending Fund Balance	$	-

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	1,124,941.37
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	1,100,497.32

*Beginning Fund Balance	$	38,213.93
Difference	$	24,444.05
*Ending Fund Balance	$	62,657.98

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 70

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	10,786.61
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	8,381.80

*Beginning Fund Balance	$	78,118.07
Difference	$	2,404.81
*Ending Fund Balance	$	80,522.88

All figures are unaudited at this time. The annual audit is being conducted by Tostrud & Temp, S.C. and will be presented to the Board of Education at a Regular School Board Meeting.

GLOSSARY OF DEPARTMENT OF PUBLIC INSTRUCTION TERMS FOR FUND 10 REVENUES AND EXPENDITURES

REVENUE TERMS

Taxes – property taxes and mobile home taxes
Non-Capital Sales – student resale accounts
School Activity Income – admissions to musicals, plays and athletic events
Interest on Investments – interest earned on investment of funds
Other Revenues, Local Sources – Donations such as Frank G. Andres Funds and Thomas Earle Fund, rental income, students fines
Transit of Aids from Intermediate Sources – State and Federal aid paid through CESA
Categorical State Aid - handicapped aid, transportation aid, library aid, driver's ed. aid,
General State Aid – equalization aid
Impact Aid – Federal aid for Native American students and Government employees whose children live on Federal property
Special Projects Grants – competitive Federal grants, i.e. School to Work & Drug Free Schools
ECIA, Title I and VI – Federal entitlement grants (often based on low income)
Compensation, Fixed Assets – reimbursement for sale or loss of fixed assets
Adjustments – insurance dividends

EXPENDITURE TERMS

Undifferentiated Curriculum – Elementary Education
Regular Curriculum – Art, English, Foreign Language, Math, Music, Social Studies, Science
Vocational Curriculum – Business Education, Family & Consumer Education, Industrial Arts
Physical Curriculum – Health, Physical Education, Driver's Education
Special Education Curriculum – Special Education
Co-Curricular Activities – Clubs, Athletics, Marching Band, Music Production, National Honor Society
Special Needs – Gifted & Talented, Non-Special Education Homebound, School-Age Parent
Support Services – Pupil Services, Social Worker, Attendance, Guidance, Nursing, Psychological Services, Speech
Instructional Staff Services – Curriculum, Library Media
General Administration – Board of Education, District Administrator
School Building Administration – Building Principals
Business Administration – Fiscal (Budgeting, Payroll, Auditing), Operation, Construction, Maintenance, Transportation
Central Services – Staff Accounting, Staff Training, Data Processing
Insurance & Judgments – Liability Insurance
Debt Service – Operational Debt
Other Support Services – CESA General Administration, Early Retirement Benefits
Non-Program Transactions – Other non-program transactions

This Section of the budget finances reflects the revenues and expenditures of the instructional programs which includes elementary education, secondary education, Title 1, and district curriculum. It also includes the costs for administration, student health services, transportation, custodial, utility, construction, maintenance, and grants.

BUDGET ADOPTION 2005-2006			
GENERAL FUND (FUND 10)	**Audited 2003-2004**	**Unaudited 2004-2005**	**Budget 2005-2006**
Beginning Fund Balance (Account 930 000)	3,538,252.44	3,655,049.42	3,381,414.72
Ending Fund Balance, Reserved (Acct. 931 000)	0.00	0.00	0.00
Ending Fund Balance, Designated (Acct. 932 000)	3,655,049.42	3,381,414.72	3,381,414.72
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**3,655,049.42**	**3,381,414.72**	**3,381,414.72**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	5,495,055.39	6,466,533.15	5,940,620.46
240 Payments for Services	22,001.63	25,602.54	24,000.00
260 Non-Capital Sales	17,900.19	16,043.68	16,000.00
270 School Activity Income	48,181.32	65,957.54	66,100.00
280 Interest on Investments	29,417.42	27,992.78	140,885.00
290 Other Revenue, Local Sources	44,332.01	54,333.49	46,900.00
Subtotal Local Sources	**5,656,887.96**	**6,656,463.18**	**6,234,505.46**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	64,233.00	65,952.00	126,390.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	**64,233.00**	**65,952.00**	**126,390.00**
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources			
510 Transit of Aids	5,599.00	3,792.86	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**5,599.00**	**3,792.86**	**0.00**
State Sources			
610 State Aid -- Categorical	188,173.00	184,124.00	191,000.00
620 State Aid -- General	16,274,737.00	16,177,042.00	17,720,408.00
630 DPI Special Project Grants	0.00	0.00	90,000.00
640 Payments for Services	14,852.00	10,718.00	14,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	1,086.88	20,510.36	0.00
690 Other Revenue	19,343.00	17,722.00	15,129.00
Subtotal State Sources	**16,498,191.88**	**16,410,116.36**	**18,030,537.00**

Federal Sources			
710 Transit of Aids	38,882.00	66,086.00	40,729.00
720 Impact Aid	156,221.56	174,249.08	170,000.00
730 DPI Special Project Grants	237,267.53	199,603.36	214,136.00
750 IASA Grants	612,577.01	702,530.19	708,056.21
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**1,044,948.10**	**1,142,468.63**	**1,132,921.21**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	51,155.30	22,879.96	37,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**51,155.30**	**22,879.96**	**37,000.00**
Other Revenues			
960 Adjustments	65,941.00	74,048.00	50,000.00
970 Refund of Disbursement	306.37	0.00	0.00
980 Medical Service Reimbursement	131,373.27	117,621.61	115,000.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	**197,620.64**	**191,669.61**	**165,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**23,518,635.88**	**24,493,342.60**	**25,726,353.67**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4,320,309.52	4,877,754.78	5,051,408.91
120 000 Regular Curriculum	5,696,545.81	6,287,471.89	6,535,770.03
130 000 Vocational Curriculum	885,342.08	953,749.74	948,809.64
140 000 Physical Curriculum	820,028.12	829,220.83	877,746.41
160 000 Co-Curricular Activities	419,857.09	460,850.06	424,891.06
170 000 Other Special Needs	124,278.56	131,986.69	148,065.12
Subtotal Instruction	**12,266,361.18**	**13,541,033.99**	**13,986,691.17**
Support Sources			
210 000 Pupil Services	630,752.86	677,914.92	811,009.91
220 000 Instructional Staff Services	1,104,647.61	1,115,452.68	1,107,341.29
230 000 General Administration	373,913.25	294,285.08	299,488.57
240 000 School Building Administration	1,061,147.26	1,021,788.65	1,090,050.04
250 000 Business Administration	4,562,031.51	4,686,120.55	4,508,011.48
260 000 Central Services	521,894.41	500,745.32	453,739.21
270 000 Insurance & Judgments	264,609.62	263,623.56	132,698.31
280 000 Debt Services	53,915.65	34,347.01	89,974.00
290 000 Other Support Services	200,110.42	249,264.69	353,544.73
Subtotal Support Sources	**8,773,022.59**	**8,843,542.46**	**8,845,857.54**
Non-Program Transactions			
410 000 Inter-fund Transfers	2,115,244.75	2,154,235.39	2,533,167.12
430 000 Instructional Service Payments	244,774.99	220,203.05	358,637.84
490 000 Other Non-Program Transactions	2,435.39	7,962.41	2,000.00
Subtotal Non-Program Transactions	**2,362,455.13**	**2,382,400.85**	**2,893,804.96**
TOTAL EXPENDITURES & OTHER FINANCING USES	**23,401,838.90**	**24,766,977.30**	**25,726,353.67**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2003-2004	Unaudited 2004-2005	Budget 2005-2006
900 000 Beginning Fund Balance	131,170.24	42,637.90	421.54
900 000 Ending Fund Balance	**42,637.90**	**421.54**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,438,868.34**	**3,505,805.88**	**3,987,240.04**
100 000 Instruction	2,386,411.77	2,394,373.45	2,695,776.97
200 000 Support Services	990,877.85	928,774.27	977,072.94
400 000 Non-Program Transactions	150,111.06	224,874.52	314,811.67
TOTAL EXPENDITURES & OTHER FINANCING USES	**3,527,400.68**	**3,548,022.24**	**3,987,661.58**

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2003-2004	Unaudited 2004-2005	Budget 2005-2006
900 000 Beginning Fund Balance	214,246.34	202,733.19	188,854.74
900 000 ENDING FUND BALANCES	**202,733.19**	**188,854.74**	**188,854.74**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,044,465.06**	**1,069,362.43**	**1,081,386.79**
281 000 Long-Term Capital Debt	1,055,978.21	1,083,240.88	1,081,386.79
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,055,978.21**	**1,083,240.88**	**1,081,386.79**
842 000 INDEBTEDNESS, END OF YEAR	**10,862,589.68**	**9,779,348.80**	**8,684,908.26**

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2003-2004	Unaudited 2004-2005	Budget 2005-2006
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

FOOD SERVICE FUND (FUND 50)	Audited 2003-2004	Unaudited 2004-2005	Budget 2005-2006
900 000 Beginning Fund Balance	69,678.54	38,213.93	62,657.98
900 000 ENDING FUND BALANCE	**38,213.93**	**62,657.98**	**62,657.98**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,017,574.45**	**1,124,941.37**	**1,087,138.88**
200 000 Support Services	1,049,039.06	1,100,497.32	1,087,138.88
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,049,039.06**	**1,100,497.32**	**1,087,138.88**

COMMUNITY SERVICE FUND (FUND 80)	Audited 2003-2004	Unaudited 2004-2005	Budget 2005-2006
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2003-2004	Unaudited 2004-2005	Budget 2005-2006
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

State aid received by the district is directly related to the equalized valuation of the district, prior year expenditures, and student enrollment. State aid will be subject to change. Changes in the amount of state aid can increase or decrease. State aid is based on the prior year valuation. The 2004 valuation of the district was $895,815,882. The projected valuation for the district is $933,798,475 which is a 4% increase.

The proposed budget reflects a property tax decrease of $511,390.23. This will result in a tax levy decrease of 6.82% for the 2005-2006 budget. This budget will result in a mill rate decrease of 11.87%.

The 2004-2005 expenditures and revenue figures are unaudited at this time.

TOMAH AREA SCHOOL DISTRICT						
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2005						
1. Middle School/Sr High School - G.O. Bonds 1994						
	2005			Interest	$ 130,911.25	
	2006	Principal	$ 535,000.00	Interest	$ 250,320.00	
	2007	Principal	$ 555,000.00	Interest	$ 226,607.50	
	2008	Principal	$ 580,000.00	Interest	$ 201,492.50	
	2009	Principal	$ 600,000.00	Interest	$ 175,087.50	
	2010	Principal	$ 620,000.00	Interest	$ 147,327.50	
	2011	Principal	$ 650,000.00	Interest	$ 117,792.50	
	2012	Principal	$ 675,000.00	Interest	$ 86,486.25	
	2013	Principal	$ 710,000.00	Interest	$ 53,415.00	
	2014	Principal	$ 750,000.00	Interest	$ 18,187.50	
			$ 5,675,000.00		$ 1,407,627.50	$ 7,082,627.50
2. Refinanced Middle School/Sr High School & Lem/Warrens 4/15/2002						
	2005			Interest	$ 3,251.25	
	2006	Principal	$ 85,000.00	Interest	$ 4,951.25	
	2007	Principal	$ 85,000.00	Interest	$ 1,700.00	
			$ 170,000.00		$ 9,902.50	$ 179,902.50
3. State Trust Fund Loan 1/27/2003						
	2006	Principal	$ 100,692.00	Interest	$ 105,423.54	
	2007	Principal	$ 110,682.00	Interest	$ 99,382.02	
	2008	Principal	$ 117,069.00	Interest	$ 92,995.19	
	2009	Principal	$ 124,347.00	Interest	$ 85,716.96	
	2010	Principal	$ 131,808.00	Interest	$ 78,256.14	
	2011	Principal	$ 139,716.00	Interest	$ 70,347.66	
	2012	Principal	$ 147,930.00	Interest	$ 62,134.47	
	2013	Principal	$ 156,975.00	Interest	$ 53,088.90	
	2014	Principal	$ 166,394.00	Interest	$ 43,670.40	
	2015	Principal	$ 176,377.00	Interest	$ 33,686.76	
	2016	Principal	$ 186,897.00	Interest	$ 23,167.44	
	2017	Principal	$ 198,172.00	Interest	$ 11,890.32	
			$ 1,757,059.00		$ 759,759.80	$ 2,516,818.80
SUB TOTAL		PRINCIPAL	$ 7,602,059.00	INTEREST	$ 2,177,289.80	
			TOTAL DISTRICT INDEBTEDNESSS			**$ 9,779,348.80**

2004-2005 PRELIMINARY REVENUE LIMIT COMPUTATION

Line 1: 2004-2005 Base Revenue	=	22,772,372
Line 1 Amnt May Not Exceed Line 9 of Final 03-04 Revenue Limit Worksheet.		
0 General Aid Certification (04-05 line 12)	+	16,180,083
04-05 Computer Aid Received (Src 691)	+	17,722
04-05 Fnd 10 Levy Cert (04-05 ln 18, levy 10	+	6,434,020
04-05 Fnd 38 Levy Cert (04-05 ln 14B, levy 3ǀ	+	198,188
04-05 Fnd 41 Levy Cert (04-05 ln 14C, levy 4	+	
04-05 Aid Penalty for Over Levy (04-05 bottor	-	3,041

03-04 Levy for03-04 Non-Recurring Exemptions (ln 10) Enter amnt used below.

04-05 Non-Recurring Ref to Exceed Limit	-	
04-05 Declining Enrollment	-	54,600
04-05 Other Non-Recurring Exemption	-	

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%

Line 2: Base Avg:(00+.4ss)+(01+.4ss)+(02+.4ss) / 3 = **2,919**

	2002	2003	2004
Summer fte:	27	23	29
% (40,40,40)	11	9	12
Sept fte:	2,891	2,860	2,974
Total fte	2,902	2,869	2,986

Line 6: Curr Avg:(01+.4ss)+(02+.4ss)+(03+.4ss) / 3 = **2,943**

	2003	2004	2005
Summer fte:	23	29	29
% (40,40,40)	9	12	12
Sept fte:	2,860	[redacted]	2,962
Total fte	2,869	2,986	2,974

Line 10B: Declining Enrollment Exemption =

Average FTE Loss **(Line 2 - Line 6,** if > 0)

X 0.75 =

X (Line 5, Maximum 2003-2004 Revenue per Memb) =

Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers = 15,129

Line 17 = A X (Line 16 / C) *(to 8 decimals)*

Enter Estimated 2005 Property Values

A. 2005 Exempt Computer Property Valuation	2,116,400	+
B. 2005 TIF-Out Tax Apportionment Equalized Valuation	933,798,475	+
C. 2005 TIF-Out Value plus Exempt Computers (A + B)	935,914,875	=

Computer aid replaces a portion of proposed Fund 10 Levy

Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))

1.06

PRELIMINARY REV LIMIT WORKSHEET FOR 05-06

1.	2004-2005 Base Revenue (Funds 10, 38, 41)	(from left)		22,772,372
2.	Base Sept Membership Avg (00+.2ss, 01+.4ss, 02+.4ss)	(from left)		2,919
3.	2004-2005 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		7,801.43
4.	2005-2006Per Member Increase (A + B - C)			298.57
	A. Allowed Per Pupil Increase		248.00	
	B. Low Revenue Increase (8100 - (3 + 4A)) **Not < 0**		50.57	
	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00	
5.	2005-06 Maximum Revenue / Memb (Ln 3 + Ln 4)			8,100.00
6.	Current Membership Avg (LINE 6 FROM LEFT)	(from left)		2,943
7.	2005-2006 Rev Limit, No Exemptions (Ln 5 x Ln 6)	(rounded)		23,838,300
8.	Total Recurring Exemptions (A+B+C+D+E+F)	(rounded)		11,973
	Unused 2004-2005 Recurring Levy Authority		0	
A.	Prior Year Carryover (75% of Amnt Entered Above)		0	
B.	Transfer of Service (if negative, include sign)		11,973	
C.	Transfer of Territory (if negative, include sign)		0	
D.	Federal Impact Aid Loss (2003-04 to 2004-05)		0	
E.	Recurring Referenda to Exceed (If 05-06 is first year)		0	0
F.	Integration Transfer Program Adjustment		0	
9.	2005-2006 Limit with Recurring Exemptions (Ln 7 + Ln 8)			23,850,273
10.	Total 2005-2006 Non-Recurring Exemptions (A + B + C)			0
A.	Non-Recurring Referenda, to Exceed 2005-06 Limit		0	
B.	Declining Enrollment Exemptn for 05-06 (from left)			
C.	Other Non-Recurring Exemption		0	
11.	2005-06 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			23,850,273
12.	Oct 15 Certification of 2005-06 General Aid			17,720,408
13.	**Allowable Limited Revenue:** (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)			**6,129,865.00**
14.	**Total Limited Revenue To Be Used** (A+B+C)		**Not >line 13**	**6,129,865.00**
	Entries Required Below: Amnts Needed by Purpose and Fund:			
A.	Gen Operations: Fnd 10 including Src 211 & Src 691		5,923,749.46	(Fund 10 + Comp Aid)
B.	Non-Referendum Debt (inside limit) Fnd 38 Src 210		206,115.54	Actual Fd 38 Levy
C.	Capital Exp, Annual Meeting Approved: Fnd 41 Src 210		0	Actual Fd 41 Levy
15.	Total Revenue from Other Levies		(A+B+C+D):	875,271
A.	Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)		875,271.00	
B.	Community Services (Fnd 80 Src 210)		0	(to Budget Rpt)
C.	Prior Year Levy Chargeback (Src 212)		0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only		0	(to Budget Rpt)
16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)			7,005,136
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered			15,129
18.	**Fnd 10 Src 211 (Ln 14A - Ln 17), 2005-06 Budget** *Line 18 (not 14A) is the Fund 10 Levy certified by the Board.*			5,908,620.46
19.	**Total All Fund Tax Levy** (14B + 14C + 15 + 18) *Line 19 = levy to be apportioned = DOR PC-401*			**6,990,007**
			Levy Rate =	0.00748556
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)			1,081,387
	Amount District is under (+) or over (-) the revenue cap			**0.00**

Revenue Limit Explanation and Example

Revenue Limits

In 1993 Wisconsin Statute 121.90 placed a limit on the revenue a school district is entitled to receive from general state aid (equalization, special adjustment, and integration aids) and local levies. There are four basic steps in calculating a school district's revenue limit.

The first step in determining a school district's revenue limit is to determine the previous year's base. The revenue base is calculated by adding the general aids received and local levy. This number is then divided by an average of the district's most recent three September membership totals, excluding the current year for which the limit is being calculated. The result is a revenue base per member amount.

For example, to calculate a district's 1998-99 revenue limit, assume a fictitious district received $2,000,000 in general aid in 1997-98, and had a local levy, excluding debt service, of $1,500,000. Adding those together gave the district a total revenue base of $3,500,000. If the average of the three previous September membership counts, (450 in 1995, 500 in 1996, 550 in 1997) was 500, the revenue base per member is $7,000 ($3,500,000/500).

Step two determines a new three-year membership average. The last two September membership counts (500 in 1996, 550 in 1997) plus the current year September count (600 in 1998) is averaged. The new three-year average is 550. Starting in 1998, districts added 20% of their summer school membership to the fall membership count before computing the three year average.

The third step is to add the "allowable per member increase" to the revenue base per member amount calculated in step one. The allowable per member increase is determined by the legislature. In 1998-99 the allowable increase was 208.88.

For example, using the above figures, the revenue base per member of $7,000 is increased by $208.88 in 1998-99. **This new revenue per member of $7,208.88 is the maximum allowable revenue per member for the district in 1998-99.**

Beginning in 1995-96, a minimum revenue limit per member was established. Any district with a calculated revenue limit per member below a specified minimum is permitted to raise its limit to that minimum. The 1998-99 minimum was $6,100 per member.

Step four is the final step in determining the revenue limit. To find the 1998-99 revenue limit, multiply the maximum allowable revenue per member ($7,208.88 as determined in step three) by the new three-year average (550 as determined in step two). **The total amount of revenue allowed in 1998-99 in this fictitious district is $3,964,884 ($7,208.88 x 550), unless exemptions are approved.**

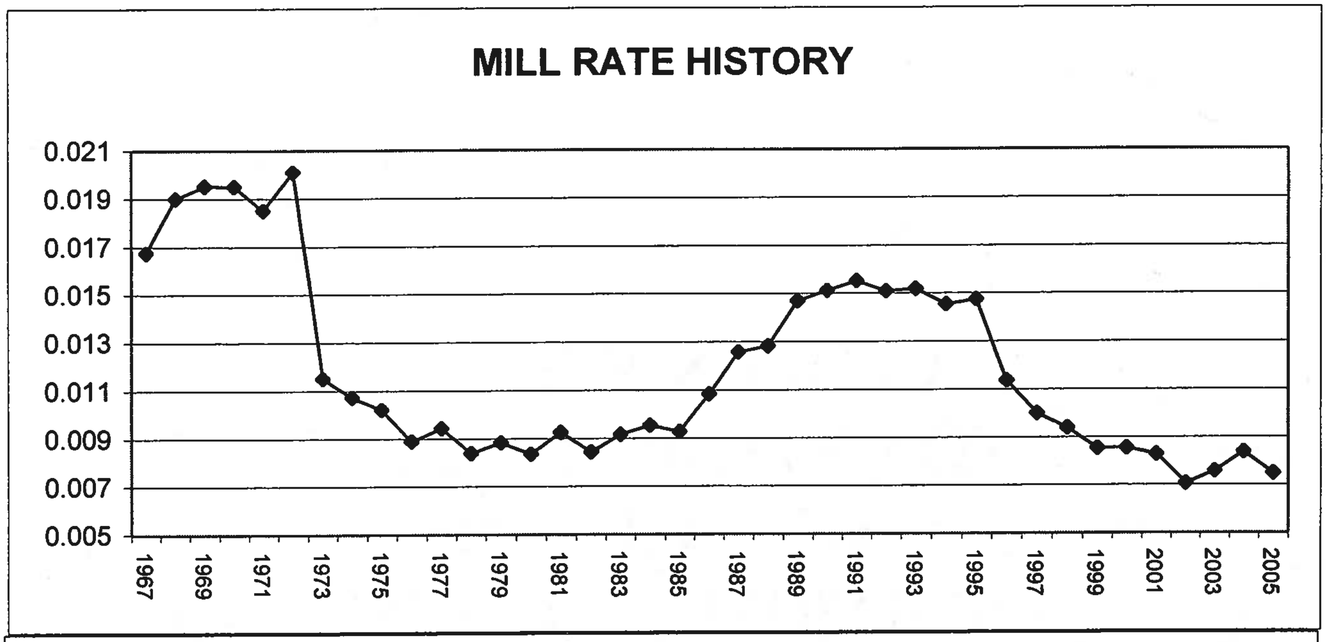
A district's revenue limit can be increased by various factors such as new costs that occur when a district attaches new property or when the district is required to assume new financial responsibilities from another governmental unit. The revenue limit may also be increased if a district experiences a loss of Federal Impact Aid funds, passes a referendum for the express purpose of increasing the limit or is experiencing declining enrollment.

After the revenue limit and any exemptions to the limit are determined, a district's allowable levy for the 1998-99 school year can be determined. This is done by subtracting the general aid the district will receive in 1998-99 from the revenue limit. The allowable levy is distributed among the general operating fund (Fund 10), the capital projects fund (Fund 40), and the community service fund (Fund 80). Any debt service levies derived from new debt since 1993 that was not approved by referendum must also be included in the revenue limit (Fund 38).

Districts are not required to levy the total amount allowed. By not levying the maximum allowed, however, the district loses some its future ability to levy. A district that did not levy its full allowable amount the previous year may increase its revenue limit in the current year by 75% of the amount under-levied in the previous year.

The School District Certification of Equalized Valuation for 2004 will not be known until October 2004.

	TAX LEVY	EQUALIZED VALUATION	MILL RATE	Percent Increase In Tax Levy	Percent Increase In Valuation	Percent Increase In Mill Rate
1966	$ 710,000.00	$ 45,194,100	0.0157100			
1967	$ 795,000.00	$ 47,437,800	0.0167588	11.97%	4.96%	6.68%
1968	$ 959,000.00	$ 50,471,200	0.0190009	20.63%	6.39%	13.38%
1969	$ 1,045,000.00	$ 53,540,200	0.0195180	8.97%	6.08%	2.72%
1970	$ 1,210,370.00	$ 62,070,300	0.0195000	15.82%	15.93%	-0.09%
1971	$ 1,247,016.55	$ 67,406,300	0.0185000	3.03%	8.60%	-5.13%
1972	$ 1,247,347.30	$ 62,101,000	0.0200858	0.03%	-7.87%	8.57%
1973	$ 1,098,801.00	$ 95,388,100	0.0115193	-11.91%	53.60%	-42.65%
1974	$ 1,211,035.21	$112,804,000	0.0107357	10.21%	18.26%	-6.80%
1975	$ 1,418,884.84	$139,069,000	0.0102027	17.16%	23.28%	-4.96%
1976	$ 1,503,543.94	$169,122,600	0.0088903	5.97%	21.61%	-12.86%
1977	$ 1,770,500.00	$187,574,000	0.0094389	17.76%	10.91%	6.17%
1978	$ 1,895,889.05	$226,012,523	0.0083884	7.08%	20.49%	-11.13%
1979	$ 2,211,974.55	$250,311,588	0.0088369	16.67%	10.75%	5.35%
1980	$ 2,432,881.65	$291,472,801	0.0083469	9.99%	16.44%	-5.55%
1981	$ 2,806,651.62	$303,190,745	0.0092570	15.36%	4.02%	10.90%
1982	$ 2,806,651.00	$333,104,740	0.0084257	0.00%	9.87%	-8.98%
1983	$ 3,020,785.55	$329,423,817	0.0091699	7.63%	-1.11%	8.83%
1984	$ 3,269,802.42	$342,627,998	0.0095433	8.24%	4.01%	4.07%
1985	$ 3,239,230.98	$349,168,759	0.0092770	-0.93%	1.91%	-2.79%
1986	$ 3,587,999.97	$331,296,611	0.0108302	10.77%	-5.12%	16.74%
1987	$ 4,191,871.86	$333,003,397	0.0125881	16.83%	0.52%	16.23%
1988	$ 4,379,931.00	$341,425,984	0.0128283	4.49%	2.53%	1.91%
1989	$ 5,036,494.56	$342,614,875	0.0147002	14.99%	0.35%	14.59%
1990	$ 5,710,361.94	$377,494,755	0.0151270	13.38%	10.18%	2.90%
1991	$ 6,201,905.24	$399,413,254	0.0155275	8.61%	5.81%	2.65%
1992	$ 6,347,764.35	$420,332,083	0.0151018	2.35%	5.24%	-2.74%
1993	$ 6,847,990.80	$450,933,907	0.0151862	7.88%	7.28%	0.56%
1994	$ 7,031,635.51	$483,306,385	0.0145490	2.68%	7.18%	-4.20%
1995	$ 7,605,090.15	$515,575,575	0.0147507	8.16%	6.68%	1.39%
1996	$ 6,328,301.91	$556,257,685	0.0113766	-16.79%	7.89%	-22.87%
1997	$ 5,841,246.95	$584,093,325	0.0100005	-7.70%	5.00%	-12.10%
1998	$ 5,739,205.40	$610,875,333	0.0093951	-1.75%	4.59%	-6.05%
1999	$ 5,611,893.46	$657,533,766	0.0085348	-2.22%	7.64%	-9.16%
2000	$ 6,031,523.23	$705,680,755	0.0085471	7.48%	7.32%	0.14%
2001	$ 6,162,987.59	$743,372,262	0.0082906	2.18%	5.34%	-3.00%
2002	$ 5,565,403.00	$787,348,638	0.0070685	-9.70%	5.92%	-14.74%
2003	$ 6,508,204.60	$859,381,998	0.0075731	16.94%	9.15%	7.14%
2004	$ 7,501,397.00	$895,815,882	0.0083738	15.26%	4.24%	10.57%
2005	$ 6,990,007.25	$933,798,475	0.0074856	-6.82%	4.24%	-10.61%
		5 Year Average		3.57%	5.78%	-2.13%
		10 Year Average		-0.31%	6.13%	-6.07%
		15 Year Average		1.77%	6.23%	-4.20%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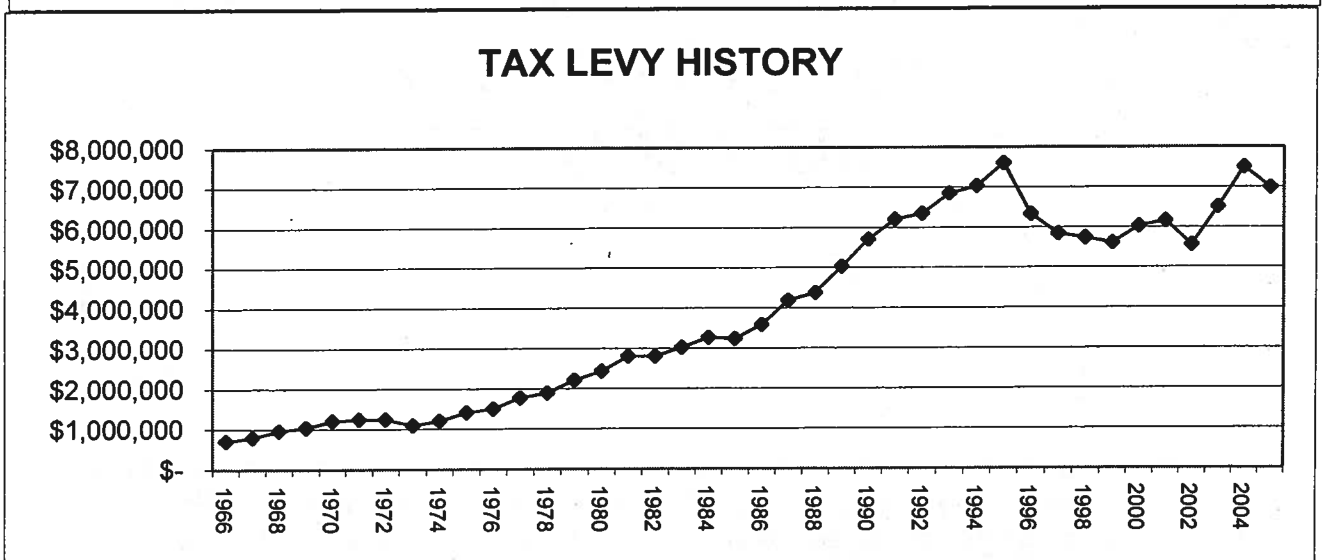
TAX LEVY HISTORY
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$2,000,000
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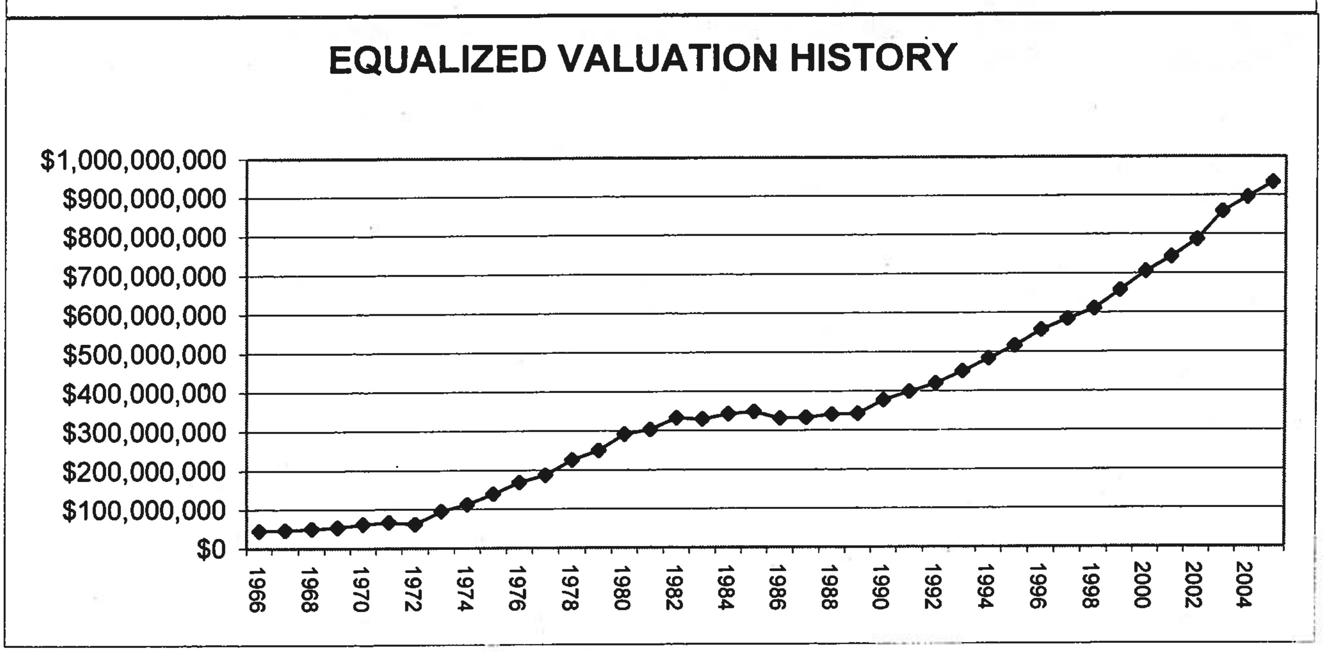
EQUALIZED VALUATION HISTORY
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$700,000,000
$600,000,000
$500,000,000
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CITIZEN'S GUIDE TO UNDERSTANDING THE 2005-2006 PROPOSED BUDGET FOR THE TOMAH AREA SCHOOL

The preceding pages showing undifferentiated curriculum, regular curriculum, vocational curriculum, etc. follows the Department of Public Instruction's recommended format. The following pages detailing the proposed budget are the same pages received by the Board of Education during the budget hearing process. Budgets are shown by building and department rather than by function.

2005-2006 Non Salary

2005-06 NON-SALARY BUDGET FUND 10	17-Jun-05 BUDGETED 2004-2005	0.00% PROPOSED 2005-2006	Difference	Percent Change
Lemonweir	$ 22,212.25	$ 24,519.53	$2,307.28	10.39%
Miller	$ 21,373.18	$ 21,634.88	$261.70	1.22%
Oakdale	$ 10,874.97	$ 7,720.68	($3,154.29)	-29.01%
Camp Douglas	$ 6,015.28	$ 5,514.77	($500.51)	-8.32%
Wyeville	$ 6,363.74	$ 9,332.69	$2,968.95	46.65%
Warrens	$ 9,762.66	$ 10,520.49	$757.83	7.76%
LaGrange	$ 23,697.08	$ 22,492.05	($1,205.03)	-5.09%
Music/Art/PE/Guid/Chap/Library	$ 69,994.45	$ 71,997.70	$2,003.25	2.86%
Elementary Total	$ 170,293.61	$ 173,732.79	$3,439.18	2.02%
Middle School	$ 89,746.23	$ 86,644.09	($3,102.14)	-3.46%
MS Athletics	$ 19,962.02	$ 11,632.08	($8,329.94)	-41.73%
Senior High School	$ 238,949.58	$ 235,555.83	($3,393.75)	-1.42%
HS Athletics	$ 75,847.68	$ 89,490.50	$13,642.82	17.99%
RKLC (inc. Library)	$ 18,156.98	$ 34,706.87	$16,549.89	91.15%
English as a Second Language	$ -	$ -	$0.00	0.00%
Administration	$ 431,934.24	$ 349,827.31	**($82,106.93)**	**-19.01%**
Health	$ 3,333.00	$ 3,333.00	$0.00	0.00%
Transportation	**$ 620,431.00**	**$ 591,166.00**	**($29,265.00)**	**-4.72%**
Operation	$ 836,922.37	$ 841,470.39	**$4,548.02**	**0.54%**
Construction	**$ 353,927.31**	**$ 353,927.31**	**$0.00**	**0.00%**
Maintenance	$ 187,739.22	$ 187,839.22	$100.00	0.05%
District Wide Programs	$ 2,726,103.85	$ 3,043,915.62	**$317,811.77**	**11.66%**
District Wide AV	$ 28,696.69	$ 28,696.69	$0.00	0.00%
Curriculum	$ 242,131.73	$ 242,307.73	$176.00	0.07%
Technology	**$ 301,850.00**	**$ 286,807.85**	($15,042.15)	-4.98%
Gifted & Talented	$ 8,075.25	$ 7,222.36	($852.89)	-10.56%
Wellness	$ 1,915.00	$ 1,440.00	($475.00)	-24.80%
Recommended Additional Positions	$ -	$ -		
FUND 10	**$ 6,356,015.76**	**$ 6,569,715.64**	**$213,699.88**	**3.4%**

FUND 27				
Lemonweir	$ -	$ -	$0.00	0.00%
Miller	$ 75.00	$ -	($75.00)	-100.00%
Oakdale	$ 225.00	$ -	($225.00)	-100.00%
Camp Douglas	$ -	$ -	$0.00	0.00%
Wyeville	$ -	$ -	$0.00	0.00%
Warrens	$ -	$ -	$0.00	0.00%
LaGrange	$ -	$ -	$0.00	0.00%
Elementary Fund 27 Total	$ 300.00	$ -	**($300.00)**	**-100.00%**
Middle School	$ -	$ -	$0.00	0.00%
High School	$ 100.00	$ 100.00	$0.00	0.00%
Transportation	$ 33,392.00	$ 29,000.00	($4,392.00)	-13.15%
District Wide Aid Eligible	$ 30,000.00	$ 32,000.00	$2,000.00	6.67%
District Wide Non Aid Eligible	$ 64,785.00	$ 115,910.00	$51,125.00	78.91%
FUND 27 TOTAL	**$ 128,577.00**	**$ 177,010.00**	**$48,433.00**	**37.67%**

FUND 38 & 39 DEBT SERVICE	**$ 1,067,377.13**	**$ 1,081,386.79**	**$14,009.66**	**1.31%**

FUND 10 TOTAL	**$ 6,356,015.76**	**$ 6,569,715.64**	**$213,699.88**	**3.36%**
FUND 27 TOTAL	**$ 128,577.00**	**$ 177,010.00**	**$48,433.00**	**37.67%**
FUND 38 & 39 TOTAL	**$ 1,067,377.13**	**$ 1,081,386.79**	**$14,009.66**	**1.31%**
GRAND TOTAL	**$ 7,551,969.89**	**$ 7,828,112.43**	**$276,142.54**	**3.66%**

2005-06 NON-SALARY BUDGET SUMMARY

2005-06 NON-SALARY BUDGET	Difference	Summary of Budget Differences
Lemonweir	$ 2,307.28	Based on Student #s @ $84.84/Student
Miller	$ 261.70	Based on Student #s @ $84.84/Student
Oakdale	$ (3,154.29)	Based on Student #s @ $84.84/Student
Camp Douglas	$ (500.51)	Based on Student #s @ $84.84/Student
Wyeville	$ 2,968.95	Based on Student #s @ $84.84/Student
Warrens	$ 757.83	Based on Student #s @ $84.84/Student
LaGrange	$ (1,205.03)	Based on Student #s @ $84.84/Student
Music/Art/PE/Guid/Chap/Library	$ 2,003.25	Equals $58.35/Student
	$ 3,439.18	
Middle School	$ (3,102.14)	Based on Student #s @ $166.98/Student
MS Athletics	$ (8,329.94)	Based on a set amount.
Senior High School	$ (3,393.75)	Based on Student #s @ $230.65/Student
HS Athletics	$ 13,642.82	Based on a set amount.

Alternative School **$ 16,549.89**

	2004-2005	2005-2006	Difference	YTD
General Supplies - Library	$0	$164	$163.96	$0
AV Media - Library	$34	$24	($9.50)	$264
Library Books - Library	$1,264	$2,220	$956.04	$2,118
Newspapers - Library	$285	$30	($255.00)	$0
Periodicals - Library	$1,483	$48	($1,435.04)	$0
Instrl Computere Software - Library	$0	$500	$500.00	$0
Other Media - Library	$180	$400	$220.00	$1,424
Non-Capital Equip - Library	$0	$473	$473.00	$485
Personal Services - Alternative School	$2,800	$17,182	$14,381.84	$1,118
Emplee Travel - Alternative School	$700	$1,800	$1,100.00	$1,032
Postage - Undiffierentiated	$100	$0	($100.00)	$111
Pymt to Intermediate Unit - WWTC	$5,000	$5,000	$0.00	$2,793
General Supplies - Alternative School	$6,091	$4,289	($1,802.12)	$7,636
AV Media-Alternative School	$0	$308	$307.80	$536
Periodicals - Alternative School	$0	$1,360	$1,360.36	$1,132
Other Media - Alternative School	$0	$579	$578.55	$0
Non-Capital Equip - Alternative School	$220	$330	$110.00	$0
Non Capital Equip - Furniture	$0	$0	$0.00	$1,887
			$16,549.89	

Administration **$ (82,106.93)**

	2004-2005	2005-2006	Difference	YTD
Negotiator	$ 40,000.00	$ 40,000.00	$0.00	$ 870
Audit	$ 7,250.00	$ 7,950.00	$700.00	$ 6,515
Other Bd of Education - Bond Investment Fees	$ 3,000.00	$ 2,700.00	($300.00)	$ 1,872
Other Bd of Education - WASB Services	$ 5,814.00	$ 6,000.00	$186.00	$ 5,814
Personal Services- District Administrator	$ -	$ 12,460.00	$12,460.00	$ 1,320
Personal Services-Direction of Business	$ 25,000.00	$ 15,000.00	($10,000.00)	$ 19,030
Employee Travel - Board Members	$ 4,000.00	$ 2,000.00	($2,000.00)	$ 1,642
Employee Travel - District Administration	$ 2,500.00	$ 2,000.00	($500.00)	$ 2,167
Employee Travel - Direction of Business	$ 2,000.00	$ 1,500.00	($500.00)	$ 1,108
Communication - Postage	$ 9,270.00	$ 9,400.00	$130.00	$ 9,229
General Supplies - Election		$ 300.00	$300.00	$ 216
Operational - Principal Johnson Control Lease	$ 15,179.34	$ -	($15,179.34)	$ 15,179
Operational Debt - Interest Short-Term Borrow	$ 10,000.00	$ 82,150.00	$72,150.00	$ 10,942
Operational Debt - Interest Johnson Control	$ 401.90	$ -	($401.90)	$ 402
District Liability Insurance	$ 47,100.00	$ 8,805.22	($38,294.78)	$ 41,752
District Property Insurance	$ 30,000.00	$ 7,460.98	($22,539.02)	$ 32,557
Workers Compensation	$ 179,000.00	$ 93,243.15	($85,756.85)	$ 178,264
Unemployment Compensation	$ 12,000.00	$ 22,000.00	$10,000.00	$ 8,944
Fidelity Bond Premiums	$ 2,500.00	$ 438.96	($2,061.04)	$ 2,107
Other Misc. - Direction of Business	$ 1,500.00	$ 1,000.00	($500.00)	$ 1,140
			($82,106.93)	

2005-2006 Non Salary

Transportation **$ (29,265.00)**

	2004-2005	2005-2006	Difference	YTD
Personal Service-Direction of Pupil Transporta	$10,000	$10,000	$0.00	$5,697
Property Services-Vehicle Maintenance	$35,000	$35,000	$0.00	$33,202
Parent Contract	$3,000	$3,000	$0.00	$110
Emplee Travel - Direction Pupil Transportation	$2,000	$2,000	$0.00	$495
Petroleum Regular (Home to School) Transpor	$129,081	$169,632	$40,550.87	$152,935
General Supplies-Vehicle Maintenance	$80,000	$80,000	$0.00	$105,100
Apparel-Vehicle Maintenance	$300	$300	$0.00	$300
Non-Capital Equip-Vehicle Maintenance	$1,000	$1,000	$0.00	$5,638
Equipment/Vehicles Maint Individually Depreci	$0	$0	$0.00	$38,583
Equipment/Vehicles Replac Individually Depre	$293,000	$238,000	($55,000.00)	$260,190
Liability Insurance - Transportation	$66,000	$52,234	($13,765.87)	$65,286
Dues & Fees-Direction of Pupil Transportation	$200	$0	($200.00)	$567
Other Misc-Direction of Pupil Transportation	$850	$0	($850.00)	$125
			($29,265.00)	

Operation **$ 4,548.02**

	2004-2005	2005-2006	Difference	YTD
Property Services-Sites	$28,000	$28,000	$0.00	$24,673
Property Services - Bldgs	$37,378	$40,438	$3,060.28	$31,738
Property Services - Equip	$500	$500	$0.00	$333
Gas for Heat - Bldgs	$222,145	$222,145	$0.00	$189,748
Electricity Other than Heat - Bldgs	$357,713	$357,713	$0.00	$342,344
Water - Bldgs	$25,000	$25,000	$0.00	$20,458
Sewerage - Bldgs	$35,000	$35,000	$0.00	$32,633
Emplee Travel - Operation	$650	$650	$0.00	$560
Communication - Telephone	$32,000	$32,000	$0.00	$27,931
General Supplies - Sites	$2,500	$2,500	$0.00	$3,018
General Supplies - Floors	$7,600	$7,600	$0.00	$7,489
General Supplies - Electrical	$11,000	$11,000	$0.00	$5,317
General Supplies - Hygiene	$27,000	$38,000	$11,000.00	$36,127
General Supplies - Cleaning	$38,412	$26,900	($11,512.26)	$23,599
Non-Capital Equip - Operation	$0	$0	$0.00	$1,453
Non-Capital Equip - Floors	$1,600	$1,600	$0.00	$2,082
Equipment Components - Operation	$2,600	$4,600	$2,000.00	$5,706
Capital Lease-Chiller Principal	$7,364	$7,586	$221.95	$7,364
Capital Lease-Chiller Interest	$460	$238	($221.95)	$460
			$4,548.02	

Construction **$ -**

	2004-2005	2005-2006	Difference	YTD
Personal Services - Construction	$125,000	$5,000	($120,000.00)	$10,880
Property Services - Construction	$127,586	$303,927	$176,341.29	$298,169
Site Components-Remodeling - Construction	$55,000	$25,000	($30,000.00)	$46,186
Bldg Components-Remodeling - Construction	$46,341	$20,000	($26,341.29)	$72,086
			$0.00	

2005-2006 Non Salary

Maintenance	**$ 100.00**			
	2004-2005	2005-2006	Difference	YTD
Property Services Site Repairs	$1,250	$1,250	$0.00	$1,945
Property Services-Bldg	$10,000	$10,000	$0.00	$16,446
Property Services - Bldg HVAC	$101,520	$104,953	$3,432.62	$138,415
Property Services-Bldg - Fire Safety	$4,000	$4,000	$0.00	$40,730
Property Services-Bldg - Communication Syste	$3,500	$3,500	$0.00	$1,710
Property Services-Bldg - Electrical	$600	$600	$0.00	$14,817
Property Services - Bldg Structure	$2,500	$2,651	$150.60	$9,519
Property Services-Bldg - Security	$1,800	$1,800	$0.00	$120
Personal Services - Other Equipment	$0	$0	$0.00	$337
Personal Services - Vehicle Maintenance	$0	$0	$0.00	$103
Emplee Travel - Direction of Maintenance	$500	$500	$0.00	$70
General Supplies Site Repairs	$6,250	$6,250	$0.00	$9,517
General Supplies - Bldgs	$22,419	$15,000	($7,419.22)	$26,419
General Supplies - Plumbing	$10,000	$10,000	$0.00	$10,993
General Supplies - Electrical	$10,000	$10,000	$0.00	$11,859
General Supplies - Bldg Structure	$5,500	$5,500	$0.00	$6,058
General Supplies - Other Equipment	$0	$0	$0.00	$291
Non-Capital Equip - Bldg	$6,400	$5,400	($1,000.00)	$9,623
Non-Capital Equip - Other Equipment	$500	$5,436	$4,936.00	$5,717
Equipment Components - Maintenance	$0	$0	$0.00	$4,763
Equip - Depreciated	$0	$0	$0.00	$5,000
Equip Rental - Other Equipment	$1,000	$1,000	$0.00	$1,282
Dues & Fees Maintenance	$0	$0	$0.00	$45
			$100.00	

District Wide Programs	**$ 317,811.77**			
	2004-2005	2005-2006	Difference	YTD
Personal Services - Principal (Substitute Callin	$3,832	$4,032	$199.32	$3,975
Personal Services-Repair District Office Machi	$500	$500	$0.00	$709
PS - Emplee Physical Exams	$2,000	$2,000	$0.00	$1,552
Emplee Travel-Instructional Staff Training	$20,000	$10,000	($10,000.00)	$944
General Tuition - Open Enrollment	$208,865	$287,250	$78,385.00	$134,375
Pymt to CESA - District Wide Programs	$24,003	$29,367	$5,363.84	$24,003
Project Challenge Enrollment	$0	$0	$0.00	$36,290
General Supplies - Reg Curr-Summer School	$800	$800	$0.00	$356
General Supplies - District Wide	$18,000	$18,000	$0.00	$13,931
Paper - District Wide	$33,000	$20,000	($13,000.00)	$50,347
Non-Capital Equip - District Wide	$5,000	$5,000	$0.00	$1,741
Equip Rental - District Wide	$138,600	$130,000	($8,600.00)	$122,059
Transfer to Special Education Fund	$2,269,304	$2,533,167	$263,863.61	$2,158,142
Dues & Fees - District Wide	$200	$1,800	$1,600.00	$1,581
Non-Aidable Refund-Other Non Prog-Pers Pro	$2,000	$2,000	$0.00	$7,962
			$317,811.77	

District Wide AV	**$ -**			
	2004-2005	2005-2006	Difference	YTD
Personal Services - AV	$2,000	$0	($2,000.00)	$18
Maintenance-Instructional Equipment	$0	$4,000	$4,000.00	$4,525
Maintenance-Other Equipment	$0	$0	$0.00	$464
Emplee Travel - AV	$100	$100	$0.00	$0
General Supplies - AV	$9,000	$9,000	$0.00	$6,074
Non-Capital Equip - AV	$17,597	$15,597	($2,000.00)	$20,516
			$0.00	

2005-2006 Non Salary

Curriculum	$ 176.00			
	2004-2005	2005-2006	Difference	YTD
Personal Services-Curriculum Development	$10,000	$2,000	($8,000.00)	$0
Emplee Travel-Direction of Improv of Instructio	$1,500	$1,500	$0.00	$1,333
Communication - Postage - Curriculum	$1,000	$1,000	$0.00	$1,000
Educational Services	$1,000	$0	($1,000.00)	$0
General Supplies - English Language	$0	$6,000	$6,000.00	$0
General Supplies - Mathematics	$0	$18,000	$18,000.00	$0
General Supplies - Science	$1,650	$1,000	($650.00)	$809
General Supplies - Curriculum	$5,786	$4,769	($1,016.43)	$5,288
AV Media	$1,616	$1,000	($615.74)	$2,483
Periodicals - Curriculum	$43	$0	($42.97)	$0
Non-Capital Equip - Curriculum	$4,266	$0	($4,265.80)	$633
Non-Capital Equip - Furniture	$0	$0	$0.00	$260
Textbooks-Regular Curriculum	$214,047	$206,013	($8,033.56)	$226,565
Periodicals Curriculum	$0	$50	$49.50	$52
Dues Fees - Curriculum	$1,225	$976	($249.00)	$764
			$176.00	

Technology	$ (15,042.15)			
	2004-2005	2005-2006	Difference	YTD
Maintenance-Instructional Equipment	$2,500	$10,000	$7,500.00	$10,890
Maintenance-Other Equipment	$500	$0	($500.00)	$0
PS - Computer Technology	$2,500	$2,500	$0.00	$974
Emplee Travel - Computer Technology	$750	$750	$0.00	$721
Communications - Network Phone Service	$77,000	$80,000	$3,000.00	$67,026
General Supplies - Computer Technology	$100	$250	$150.00	$190
Instructional Software	$25,000	$25,000	$0.00	$22,209
Non-Capital Objects - Instructional	$0	$0	$0.00	$973
Non-Capital Objects - Principals	$0	$0	$0.00	$0
Non-Capital Objects-Business Admin	$1,000	$1,000	$0.00	$673
Equip Components-Computer Technology	$10,000	$10,000	$0.00	$16,703
Non Instructional Computer Software	$8,000	$8,000	$0.00	$33,730
Periodicals Computer Technology	$2,500	$2,000	($500.00)	$2,567
Equipment/Vehicles Group Depreciation	$167,000	$135,308	($31,692.15)	$257,889
Equip Add Business Admin Group Depreciatio	$5,000	$12,000	$7,000.00	$15,400
			($15,042.15)	

Talented & Gifted	$ (852.89)			
	2004-2005	2005-2006	Difference	YTD
Personal Services - Gifted & Talented	$0	$0	$0.00	$0
Pupil Travel - Gifted & Talented	$0	$0	$0.00	$0
Pupil Travel - Field Trip	$0	$0	$0.00	$0
Emplee Travel - Gifted & Talented	$400	$400	$0.00	$411
Communication - Gifted & Talented	$100	$50	($50.00)	$100
General Supplies - Gifted & Talented	$2,425	$3,933	$1,507.54	$3,094
AV Media - Gifted & Talented	$234	$0	($233.75)	$109
Periodicals - Gifted & Talented	$0	$0	$0.00	$0
Other Media - Gifted & Talented	$2,849	$0	($2,848.78)	$2,596
Non-Capital Equip - Gifted & Talented	$0	$0	$0.00	$0
Equipment Rental - Gifted & Talented	$0	$0	$0.00	$0
Dues & Fees - Gifted & Talented	$1,843	$2,569	$726.00	$622
Other Misc - Gifted & Talented	$224	$271	$46.10	$25
			($852.89)	

8-Aug-05

2005-2006 SALARY BUDGET FUND 10 TOTAL	**BUDGETED 2004-2005**	**PROJECTED 2005-2006**	**Difference**	**Percent Change**
Lemonweir				
Miller				
Oakdale				
Camp Douglas				
Wyeville				
Warrens				
LaGrange				
Music/Art/PE/Guid/Chap/Library				
Elementary	$ 5,674,376.15	$ 5,846,159.27	$ 171,783.12	3.03%
Middle School	$ 3,336,214.58	$ 3,452,017.49	$ 115,802.91	3.47%
Senior High School	$ 4,421,109.37	$ 4,574,149.90	$ 153,040.53	3.46%
Alternative School	$ 342,858.62	$ 416,516.29	$ 73,657.67	21.48%
English as a Second Language	$ 5,382.50	$ 5,382.50	$ -	0.00%
Administration	$ 495,138.86	$ 483,363.48	$ (11,775.38)	-2.38%
Health	$ 51,838.72	$ 47,422.61	$ **(4,416.11)**	-8.52%
Transportation	$ 1,004,038.65	$ 1,076,851.81	$ 72,813.16	7.25%
Operation	$ 762,893.90	$ 791,176.32	$ 28,282.42	3.71%
Construction	$0	$ -	$ -	0.00%
Maintenance	$ 344,476.34	$ 353,998.46	$ 9,522.12	2.76%
District Reading	$0	$ -	$ -	0.00%
District Wide Programs	$ 468,171.83	$ 540,976.40	$ 72,804.57	15.55%
District Wide AV	$0	$ -	$ -	0.00%
Curriculum	$ 220,245.76	$ 217,455.74	$ (2,790.02)	-1.27%
Technology	$ 158,209.60	$ 139,999.21	$ (18,210.39)	-11.51%
Gifted & Talented	$ 125,516.87	$ 134,247.34	$ 8,730.47	6.96%
Wellness	$ -	$ -	$ -	0.00%
FUND 10 TOTAL	**$ 17,410,471.75**	**$ 18,079,716.82**	**$ 669,245.07**	**3.84%**

FUND 27				
Elementary	$ 1,078,452.74	$ 1,134,991.40	$ 56,538.66	5.24%
Middle School	$ 514,602.17	$ 550,675.56	$ 36,073.39	7.01%
High School	$ 509,173.24	$ 525,884.84	$ 16,711.60	3.28%
Tranportation	$ 161,370.63	$ 155,739.10	$ (5,631.53)	-3.49%
District Wide Aid Eligible	$ 701,443.97	$ 795,497.52	$ 94,053.55	13.41%
District Wide Non Aid Eligible	$ 15,394.25	$ 16,159.70	$ 765.45	4.97%
FUND 27 TOTAL	**$ 2,980,437.00**	**$ 3,178,948.12**	**$ 198,511.12**	**6.66%**

FUND 38 + 39 TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**

FUND 10 TOTAL	$ 17,410,471.75	$ 18,079,716.82	$ 669,245.07	3.84%
FUND 27 TOTAL	$ 2,980,437.00	$ 3,178,948.12	$ 198,511.12	6.66%
FUND 38 + 39 TOTAL	$ -	$ -	$ -	0.00%
GRAND TOTAL	**$ 20,390,908.75**	**$ 21,258,664.94**	**$ 867,756.19**	**4.26%**

2005-2006 Grants

17-Jun-05

2005-2006 NON-SALARY BUDGET	BUDGETED 2004-2005	PROPOSED 2005-2006	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 59,600.00	$ 40,374.29	$ (19,225.71)	-32.26%
Drug Free School Grant - Fund 10	$ 10,905.49	$ 13,015.25	$ 2,109.76	19.35%
Title II-A - Fund 10	$ 42,157.44	$ 42,423.38	$ 265.94	0.00%
Thomas Earle - Fund 10	$ 8,000.00	$ 10,000.00	$ 2,000.00	25.00%
Andres Fund - Fund 10	$ 10,000.00	$ 14,000.00	$ 4,000.00	40.00%
Title V-A - Fund 10	$ 23,689.00	$ 14,308.00	$ (9,381.00)	-39.60%
Alternative Education Grant	$ -	$ 72,475.00	$ 72,475.00	
Vocational Education Aid (Carl Perkins) Fun	$ 25,923.57	$ 28,505.49	$ 2,581.92	9.96%
TEACH Grant - Fund 23	$ 42,637.90	$ 421.54	$ (42,216.36)	-99.01%
PL 94-142 - Fund 27	$ 212,747.93	$ 347,275.58	$ 134,527.65	63.23%
PL 99-457 - Fund 27	$ 4,519.60	$ 6,984.58	$ 2,464.98	54.54%
IESSAA Indian Education Grant - Fund 29	$ 5,695.88	$ 3,454.92	$ (2,240.96)	-39.34%
	$ 445,876.81	$ 593,238.03	$ 147,361.22	33.05%

2005-2006 SALARY BUDGET	BUDGETED 2004-2005	PROPOSED 2005-2006	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 641,596.00	$ 653,373.92	$ 11,777.92	1.84%
Drug Free School Grant - Fund 10	$ 8,827.51	$ 8,838.75	$ 11.24	0.13%
Title II-A - Fund 10	$ 145,358.77	$ 149,858.62	$ 4,499.85	3.10%
Thomas Earle - Fund 10	$ -	$ -	$ -	
Andres Fund - Fund 10	$ -	$ -	$ -	
Title V-A - Fund 10	$ -	$ -	$ -	
Alternative Education Grant	$ -	$ 17,525.00	$ 17,525.00	
Vocational Education Aid (Carl Perkins) Fun	$ 11,645.09	$ 12,223.51	$ 578.42	4.97%
TEACH Grant - Fund 23	$ -	$ -	$ -	
PL 94-142 - Fund 27	$ 186,214.67	$ 240,437.34	$ 54,222.67	29.12%
PL 99-457 - Fund 27	$ 9,537.05	$ 8,992.42	$ (544.63)	-5.71%
IESSAA Indian Education Grant - Fund 29	$ 21,896.12	$ 24,137.08	$ 2,240.96	10.23%
	$ 1,025,075.21	$ 1,115,386.64	$ 90,311.43	8.81%

2005-2006 TOTAL GRANT BUDGETS	BUDGETED 2004-2005	PROPOSED 2005-2006	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 701,196.00	$ 693,748.21	$ (7,447.79)	-1.06%
Drug Free School Grant - Fund 10	$ 19,733.00	$ 21,854.00	$ 2,121.00	10.75%
Title II-A - Fund 10	$ 187,516.21	$ 192,282.00	$ 4,765.79	0.00%
Thomas Earle - Fund 10	$ 8,000.00	$ 10,000.00	$ 2,000.00	25.00%
Andres Fund - Fund 10	$ 10,000.00	$ 14,000.00	$ 4,000.00	0.00%
Title V-A - Fund 10	$ 23,689.00	$ 14,308.00	$ (9,381.00)	-39.60%
Alternative Education Grant	$ -	$ 90,000.00	$ 90,000.00	0.00%
Vocational Education Aid (Carl Perkins) Fun	$ 37,568.66	$ 40,729.00	$ 3,160.34	8.41%
TEACH Grant - Fund 23	$ 42,637.90	$ 421.54	$ (42,216.36)	0.00%
PL 94-142 - Fund 27	$ 398,962.60	$ 587,712.92	$ 188,750.32	47.31%
PL 99-457 - Fund 27	$ 14,056.65	$ 15,977.00	$ 1,920.35	13.66%
IESSAA Indian Education Grant - Fund 29	$ 27,592.00	$ 27,592.00	$ -	0.00%
	$ 1,470,952.02	$ 1,708,624.67	$ 237,672.65	16.16%

Grant Revenues = Grant Expenditures

2005-2006 Totals

17-Jun-05

2004-2005 TOTAL BUDGET FUND 10	BUDGETED 2004-2005	PROPOSED 2005-2006	Difference	Percent Change
Lemonweir	$ 22,212.25	$ 24,519.53	$ 2,307.28	10.39%
Miller	$ 21,373.18	$ 21,634.88	$ 261.70	1.22%
Oakdale	$ 10,874.97	$ 7,720.68	$ (3,154.29)	-29.01%
Camp Douglas	$ 6,015.28	$ 5,514.77	$ (500.51)	-8.32%
Wyeville	$ 6,363.74	$ 9,332.69	$ 2,968.95	46.65%
Warrens	$ 9,762.66	$ 10,520.49	$ 757.83	7.76%
LaGrange	$ 23,697.08	$ 22,492.05	$ (1,205.03)	-5.09%
Music/Art/PE/Guid/Chap/Library	$ 69,994.45	$ 71,997.70	$ 2,003.25	2.86%
Total Elementary NonSalary	$ 170,293.61	$ 173,732.79	$ 3,439.18	2.02%
Elementary Salary	$ 5,674,376.15	$ 5,846,159.27	$ 171,783.12	3.03%
TOTAL ELEMENTARY	**$ 5,844,669.76**	**$ 6,019,892.06**	**$ 175,222.30**	**3.00%**
Middle School	$ 3,445,922.83	$ 3,550,293.66	$ 104,370.83	3.03%
Senior High School	$ 4,735,906.63	$ 4,899,196.23	$ 163,289.60	3.45%
Alternative School	$ 361,015.60	$ 451,223.16	$ 90,207.56	24.99%
English as a Second Language	$ 5,382.50	$ 5,382.50	$ -	0.00%
Administration	$ 927,073.10	$ 833,190.79	$ (93,882.31)	-10.13%
Health	$ 55,171.72	$ 50,755.61	$ (4,416.11)	-8.00%
Transportation	$ 1,624,469.65	$ 1,668,017.81	$ 43,548.16	2.68%
Operation	$ 1,599,816.27	$ 1,632,646.71	$ 32,830.44	2.05%
Construction	$ 353,927.31	$ 353,927.31	$ -	0.00%
Maintenance	$ 532,215.56	$ 541,837.68	$ 9,622.12	1.81%
District Wide Programs	$ 3,194,275.68	$ 3,584,892.02	$ 390,616.34	12.23%
District Wide AV	$ 28,696.69	$ 28,696.69	$ -	0.00%
Curriculum	$ 462,377.49	$ 459,763.47	$ (2,614.02)	-0.57%
Technology	$ 460,059.60	$ 426,807.06	$ (33,252.54)	0.00%
Gifted & Talented	$ 133,592.12	$ 141,469.70	$ 7,877.58	5.90%
Wellness	$ 1,915.00	$ 1,440.00	$ (475.00)	0.00%
FUND 10 TOTAL	**$ 23,766,487.51**	**$ 24,649,432.46**	**$ 882,944.95**	**3.72%**

FUND 27 TOTAL				
Lemonweir	$ -	$ -	$ -	0.00%
Miller	$ 75.00	$ -	$ (75.00)	-100.00%
Oakdale	$ 225.00	$ -	$ (225.00)	0.00%
Camp Douglas	$ -	$ -	$ -	0.00%
Wyeville	$ -	$ -	$ -	0.00%
Warrens	$ -	$ -	$ -	0.00%
LaGrange	$ -	$ -	$ -	0.00%
Total Elementary Non-Salary	$ 300.00	$ -	$ (300.00)	-100.00%
Elementary Salary	$ 1,078,452.74	$ 1,134,991.40	$ 56,538.66	5.24%
Elementary Salary & Non-Salary	$ 1,078,752.74	$ 1,134,991.40	$ 56,238.66	5.21%
Middle School	$ 514,602.17	$ 550,675.56	$ 36,073.39	7.01%
High School	$ 509,273.24	$ 525,984.84	$ 16,711.60	3.28%
Transportation	$ 194,762.63	$ 184,739.10	$ (10,023.53)	-5.15%
District Wide	$ 811,623.22	$ 959,567.22	$ 147,944.00	18.23%
FUND 27 TOTAL	**$ 3,109,014.00**	**$ 3,355,958.12**	**$ 246,944.12**	**7.94%**

FUND 38 & 39 TOTAL	**$ 1,067,377.13**	**$ 1,081,386.79**	**$ 14,009.66**	**1.31%**

FUND 10 TOTAL	$ 23,766,487.51	$ 24,649,432.46	$ 882,944.95	3.72%
FUND 27 TOTAL	$ 3,109,014.00	$ 3,355,958.12	$ 246,944.12	7.94%
FUND 38 & 39 TOTAL	$ 1,067,377.13	$ 1,081,386.79	$ 14,009.66	1.31%
GRAND TOTAL	**$ 27,942,878.64**	**$ 29,086,777.37**	**$ 1,143,898.73**	**4.09%**

2005-2006 ESTIMATE (July, 2004)
SIMPLIFIED PERCENTAGE METHOD OF CALCULATING EQUALIZATION AID
Guarantees Using 2004-05 Budget Reports

	UHS / K8, enter 2 or 3		
1=K-12; 2=UHS; 3=K-8	1		
	Local Factors:		**State Factors:**
A7: 04-05 Aid Membership	2,978	Primary cost ceiling:	$1,000
E5: 04-05 Total Shared Cost	$24,092,787.48	Secondary cost ceiling:	8,086.00
F1: 2004 TIF-Out School Aid Value	$898,085,284	Primary guarantee:	$1,930,000
Cost per Pupil	$8,090	Secondary guarantee:	$1,077,595
Equalized Value Per Pupil	$301,573	Tertiary guarantee:	$440,140

	Primary Level	**Secondary Level**	**Tertiary Level**
District Shared Cost per Pupil	$1,000	$7,086	$4
District Value Per Pupil	$301,573	$301,573	$301,573
Guaranteed Value Per Pupil	$1,930,000	$1,077,595	$440,140
Percent Local Share*	15.63%	27.99%	68.52%
Local Share Per Pupil**	$156.26	$1,983.07	$2.92
State Share Per Pupil	$843.74	$5,102.93	$1.34
Percent State Share	84.37%	72.01%	31.48%
Total Equal Aid (**G5,G10,G15**)	$2,512,670.82	$15,196,519.75	$3,993.95

H3: Calculated Aid (not < than G5)	$17,713,185	
H4: MPCP Reduct (-.00 * H3)	0	
H5: MCP Reduct(-.0061802431 * H3)	0.00	
H6: 2004-05 Eq Aid after Reductions	$17,713,185	
H7: Prior Year Eq Aid Adjustment	7,311.00	*(final 04-05 eq aid eligibility vs. oct est)*
H8: Est Eq Aid Payment (H6 + H7)	**$17,720,496**	

	2005-2006	**2004-2005**
Aid per Pupil	[redacted]	[redacted]
Total Equal Aid Percent		

To Calculate 2005-06 Special Adjustment Aid Eligibility if Applicable:

Oct Aid 05-06 (Prior to MPC/MCP Deducts)	0
(Line H:5 + I:1 of 03-04 worksheet <u>minus Prior Year Revenue Limit Penalty</u>.)	
2005-06 Est Special Adjustment Aid Calculation (85% of Pr Yr Aid minus H3)	0
Reduction from Special Adjustment Aid for MPCP/MCP (.01174148 X Sp Adj Aid)	-51
Estimated Net Special Adjustment Aid	**-51**

Total 2005-06 Equalization & Special Adjustment Aid Estimate: **$17,720,444.52**

* Percent Local Share is District Value per Pupil divided by State Guaranteed Value per Pupil.

** Local Cost per Pupil is Percent Local Share multiplied by District Shared Cost per Pupil.

2005-2006 Tax Levy

	FUND 10 REVENUES TOTAL	6/17/2005	**FUND 10 REVENUES TOTAL**	**$ 18,740,812.00**	
		$ 32,000.00	Library Aid	$ 67,000.00	
	Non-Capital Sales	$ 16,000.00	Driver's Ed. Aid	$ -	
	School Activity	$ 66,100.00	State Aid for Exempt Computers	$ 15,129.00	
	Investment Interest	$ 140,885.00	Equalization Aid	**$17,720,408**	1
	Other Local Revenue	$ 4,900.00	Medicaid School Based Services	$ 115,000.00	
	Interdistrict Revenue (Open Enroll)	$ 126,390.00	Payment for Services	$ 14,000.00	
	Intermediate Revenue	$ -	Federal Impact Aid	$ 170,000.00	
	Fees	$ 42,000.00	Sale/Loss of Fixed Assets	$ 37,000.00	
	Transportation Aid	$ 124,000.00	Insurance Adjustments	$ 50,000.00	
	FUND 10 GRANT REVENUES		**FUND 10 GRANT REV TOTAL**	**$ 1,076,921.21**	
	Gifts (Thomas Earl Fund)	$ 10,000.00	Special Project Grants	$ 152,583.00	
	Gifts (Frank G. Andres Fund)	$ 14,000.00	ECIA Title 1 - Fund 10	$ 693,748.21	
	Class Size Reduction	$ 192,282.00	Title V-A - Fund 10	$ 14,308.00	
	TOTAL FUND 10 REVENUES			**$ 19,817,733.21**	2

	FUND 27 REVENUES				
3	Transfer From General Fund	$ 2,533,167.12	Handicapped Aid-State	**$ 817,791.00**	4
	Spec Ed Transit Of Aid CESA	$ 5,000.00	Special Projects Grants	$ 603,689.92	
	FUND 27 REVENUES TOTAL			**$ 3,959,648.04**	5

	FUND 38 & 39 REVENUES				
7	Tax Levy for Fund 38	$ 206,115.54			
9	Tax Levy for Fund 39	$ 875,271.25	Interest on Debt Service Investment	$ -	
	FUND 38 & 39 REVENUES TOTAL			$ 1,081,386.79	10

	2005-2006 EXPENDITURES		2005-2006 EXPENDITURES		
11	**GENERAL FUND (10)**	$ 24,649,432.46	Fund 10 Grants	$ 1,076,921.21	14
			Fund 27 Grants	$ 603,689.92	15
12	**SPECIAL ED. (27)**	$ 3,355,958.12	TOTAL GRANTS	$ 1,680,611.13	16
13	**DEBT SERVICE FUND (38&39)**	$ 1,081,386.79			
	TOTAL EXPENDITURES	$ 29,086,777.37			
17	**TOTAL ALL EXPENDITURES**	$ 30,767,388.50			

	SUMMARY EXPENDITURES		SUMMARY REVENUES		
18	**TOTAL GENERAL FUND (10)**	$ 25,726,353.67	**TOTAL GENERAL FUND (10)**	$ 19,817,733.21	20
19	**TOTAL SPECIAL ED. (27)**	$ 3,959,648.04	**TOTAL SPECIAL ED. (27)**	$ 3,959,648.04	8
13	**DEBT SERVICE FUND (38&39)**	$ 1,081,386.79	**DEBT SERVICE FUND (38&39)**	$ 1,081,386.79	13
17	**TOTAL EXPENDITURES**	$ 30,767,388.50	**TOTAL REVENUES**	$ 24,858,768.04	14

	Maximum Allowable Under Revenue Cap (Funds 10-38-41		**8-Aug-05**
21	2005-2006 Revenue Cap	$	23,850,273.00
22	Allowable Limited Revenue	$	6,129,865.00
23	Computer Aid Received	$	15,129.00
24	Maximum Allowable Levy after Computer Aid	$	6,114,736.00
25	2005-2006 Fund 10-38-41-80 Levy	$	**6,114,736.00**
26	Amount TASD Is Under Maximum Allowable Levy	$	-

18	TOTAL 2005-2006 EXPENDITURE (Fund 10)	$	25,726,353.67
20	TOTAL 2005-2006 REVENUES (Fund 10)	$	19,817,733.21
	Fund 10 Balance Reduction	$	-
25	**2005-2006 Local Property Tax Fund 10**	**$**	**5,908,620.46**
	2005-2006 Fund 38 Levy	**$**	**206,115.54**
	2005-2006 Fund 10-38-41-80 Levy	**$**	**6,114,736.00**
13	TOTAL 2005-2006 EXPENDITURE (Fund 39)	$	875,271.25
	Fund 39 Balance Reduction	$	-
13	**2005-2006 Local Property Tax Fund 39**	**$**	**875,271.25**
27	**2005-2006 Total Local Prop. Tax (Funds 10&38&39)**	**$**	**6,990,007.25**

	2004-2005 Local Property Tax Fund 10	$	6,434,020.35
	2004-2005 Local Property Tax Fund 38 & 39	$	1,067,377.13
28	2004-2005 Total Local Property Tax	$	7,501,397.48
29	**2005-2006 Property Tax Increase/Decrease**	**$**	**(511,390.23)**
30	**2005-2006 Property Tax Percent Increase/Decrease**		**-6.82%**

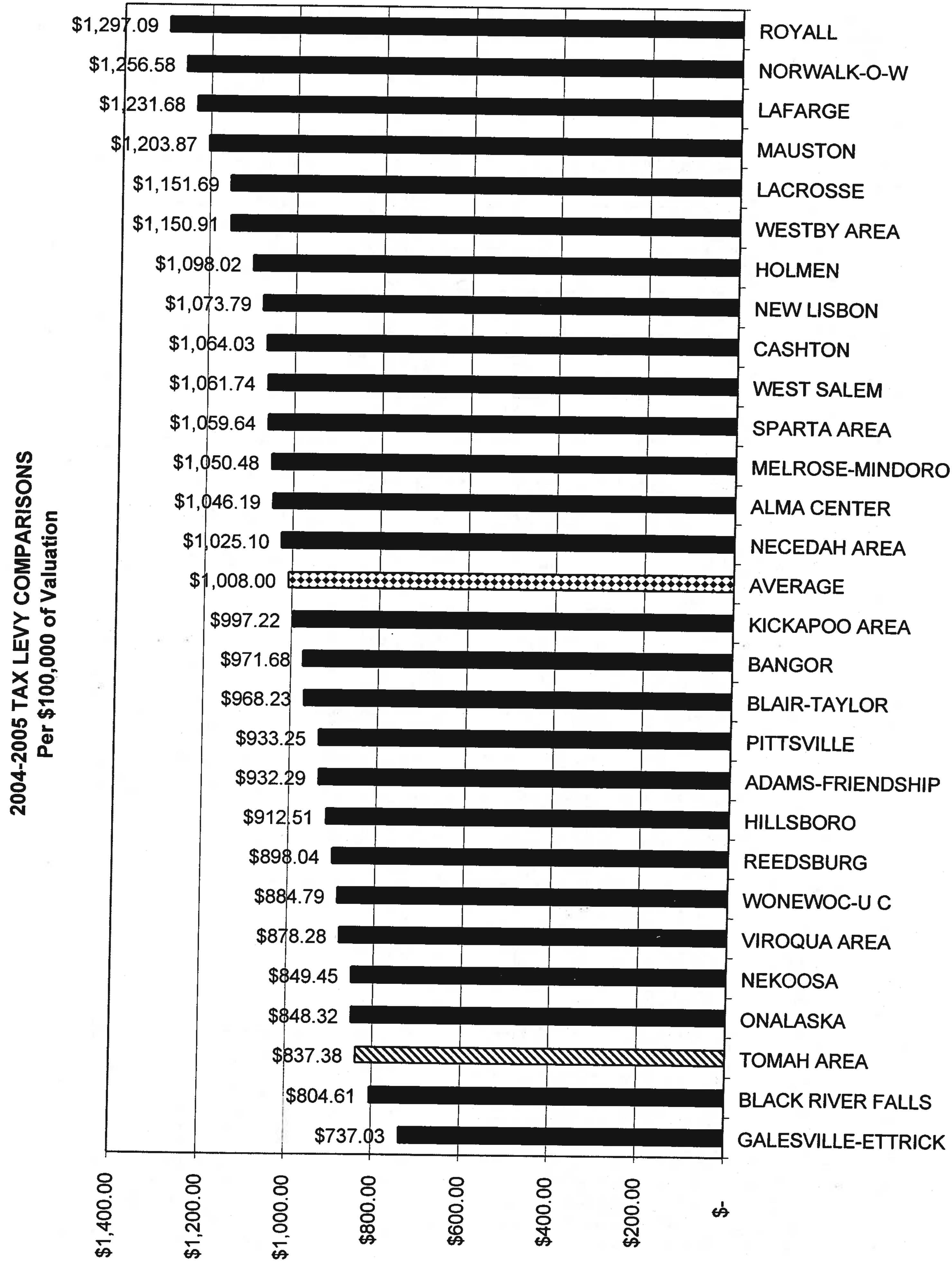
	Equalized Valuation/Mill Rate		
31	05-06 Equalized Valuation	$	933,798,475
	05-06 Mill Rate		0.00748556
	04-05 Certified Equalized Valuation	$	895,815,882
	04-05 Actual Mill Rate		0.00837382
	Difference in Equalized Valuation	$	37,982,593
	% Increase in Equalized Valuation		4.240%

	Tax Impact on Property		
	2005-2006 Projected Taxes on $100,000	$	748.56
	2004-2005 Taxes on $100,000	$	837.38
32	Difference in Taxes	**$**	**(88.83)**
33	Percent Difference		**-10.61%**

SCHOOL FINANCIAL SERVICES

		Total Levy	Eq Value	2004-05 Mill Rate
369	K-12 Average	3,377,448,585	356,683,130,764	9.47

Dist Rank		School District	2004-05 Total Levy	2004 Tifout Eq Value	2004-05 Mill Rate
1	369	GIBRALTAR AREA	7,701,633	2,868,758,016	2.68
2	368	WASHINGTON	1,127,254	263,118,000	4.28
3	367	DRUMMOND	5,015,960	956,279,704	5.25
4	366	SEVASTOPOL	6,050,037	1,071,417,654	5.65
5	365	WEBSTER	6,553,065	1,144,257,181	5.73
6	364	HAYWARD COMMUNITY	14,586,075	2,339,086,638	6.24
7	363	NORTHWOOD	4,094,356	648,265,589	6.32
8	362	COLFAX	1,664,101	260,379,510	6.39
9	361	MERCER	1,919,878	299,118,200	6.42
10	360	SPOONER	8,469,843	1,304,312,570	6.49
11	359	GREEN LAKE	4,540,845	687,791,840	6.60
12	358	WABENO AREA	4,242,477	640,353,246	6.63
13	357	ELCHO	3,826,817	574,239,050	6.66
14	356	BIRCHWOOD	2,846,912	417,001,847	6.83
15	355	CADOTT COMMUNITY	1,555,118	222,341,888	6.99
16	354	NORTHLAND PINES	18,320,489	2,607,377,473	7.03
17	353	SPENCER	1,356,359	190,514,725	7.12
18	352	WEST BEND	25,598,443	3,594,048,887	7.12
19	351	MARSHFIELD	11,623,408	1,621,848,944	7.17
20	350	DELAVAN-DARIEN	10,172,211	1,409,373,228	7.22
21	349	THREE LAKES	7,467,914	1,028,394,145	7.26
22	348	PLYMOUTH	7,630,363	1,041,895,136	7.32
23	347	GALESVILLE-ETTRICK	3,015,347	409,121,772	7.37
44	326	BLACK RIVER FALLS	4,811,726	598,019,418	8.05
63	307	TOMAH AREA	7,501,397	895,815,882	8.37
73	297	ONALASKA	9,806,507	1,155,986,199	8.48
75	295	NEKOOSA	6,510,020	766,384,139	8.49
101	269	VIROQUA AREA	3,142,642	357,816,544	8.78
108	262	WONEWOC-UNION CENTER	1,619,914	183,085,021	8.85
123	247	REEDSBURG	9,561,927	1,064,756,157	8.98
136	234	HILLSBORO	1,347,866	147,710,319	9.13
150	220	ADAMS-FRIENDSHIP AREA	9,043,615	970,041,777	9.32
151	219	PITTSVILLE	2,279,649	244,269,235	9.33
181	189	BLAIR-TAYLOR	1,769,077	182,712,412	9.68
185	185	BANGOR	1,833,208	188,664,029	9.72
162	208	NECEDAH AREA	3,277,364	319,710,394	10.25
214	156	KICKAPOO AREA	1,284,135	128,771,455	9.97
256	114	ALMA CENTER	1,264,712	120,887,507	10.46
257	113	MELROSE-MINDORO	2,370,372	225,646,686	10.50
263	107	SPARTA AREA	7,087,003	668,814,464	10.60
264	106	WEST SALEM	5,527,075	520,566,294	10.62
266	104	CASHTON	1,359,266	127,747,558	10.64
270	100	NEW LISBON	2,707,518	252,147,001	10.74
286	84	HOLMEN	9,579,248	872,414,314	10.98
321	49	WESTBY AREA	3,464,209	300,996,757	11.51
323	47	LACROSSE	36,398,918	3,160,491,402	11.52
339	31	MAUSTON	6,202,019	515,175,092	12.04
347	23	LAFARGE	831,139	67,479,905	12.32
352	18	NORWALK-ONTARIO-WILTON	1,569,719	124,919,670	12.57
359	11	ROYALL	2,028,514	156,390,008	12.97


2004-2005 TAX LEVY COMPARISONS
Per $100,000 of Valuation
$1,297.09 ROYALL
$1,256.58 NORWALK-O-W
$1,231.68 LAFARGE
$1,203.87 MAUSTON
$1,151.69 LACROSSE
$1,150.91 WESTBY AREA
$1,098.02 HOLMEN
$1,073.79 NEW LISBON
$1,064.03 CASHTON
$1,061.74 WEST SALEM
$1,059.64 SPARTA AREA
$1,050.48 MELROSE-MINDORO
$1,046.19 ALMA CENTER
$1,025.10 NECEDAH AREA
$1,008.00 AVERAGE
$997.22 KICKAPOO AREA
$971.68 BANGOR
$968.23 BLAIR-TAYLOR
$933.25 PITTSVILLE
$932.29 ADAMS-FRIENDSHIP
$912.51 HILLSBORO
$898.04 REEDSBURG
$884.79 WONEWOC-U C
$878.28 VIROQUA AREA
$849.45 NEKOOSA
$848.32 ONALASKA
$837.38 TOMAH AREA
$804.61 BLACK RIVER FALLS
$737.03 GALESVILLE-ETTRICK
$1,400.00
$1,200.00
$1,000.00
$800.00
$600.00
$400.00
$200.00
$-

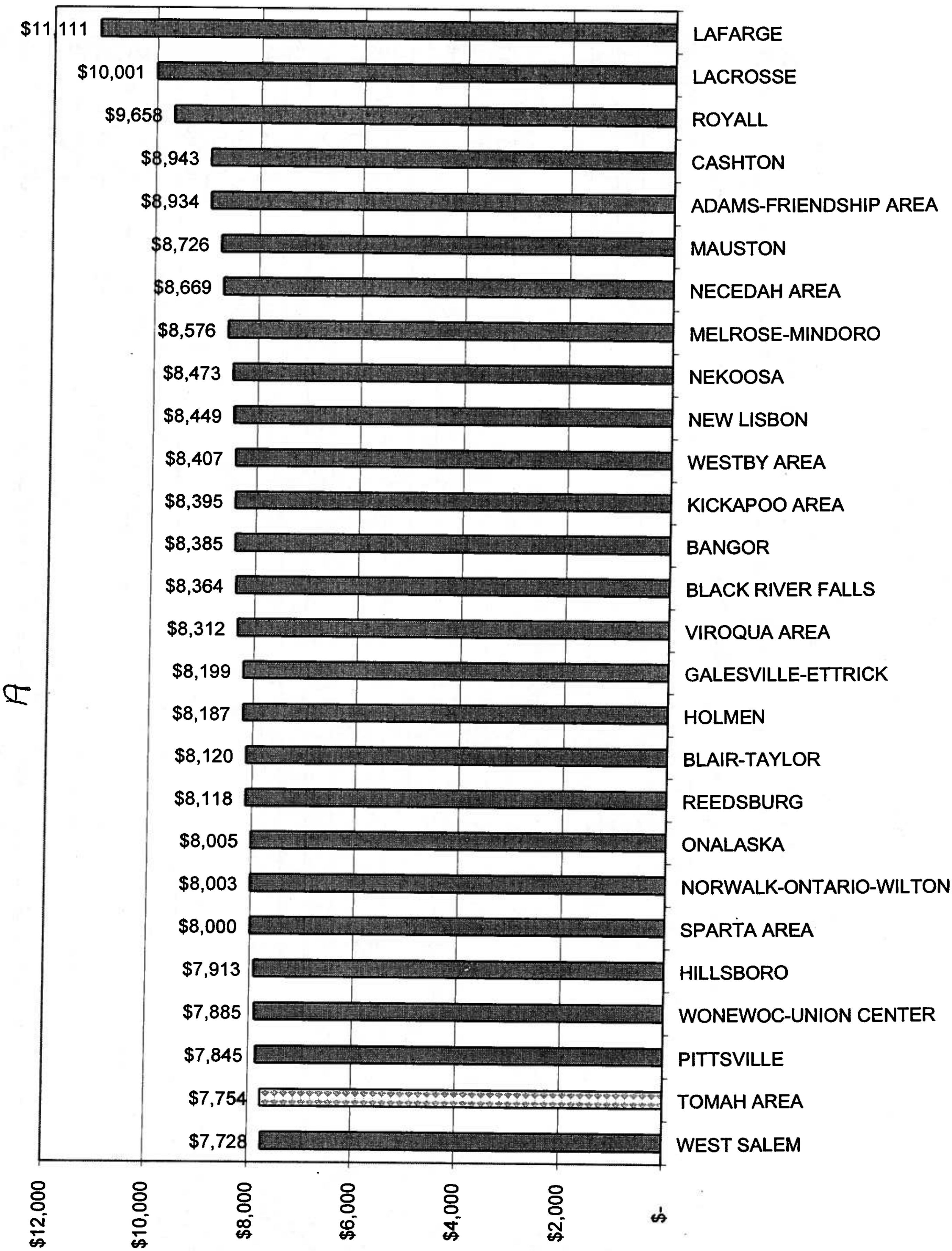
2003-2004 COMPARABLE COSTS

State Cost Per Member = $ 10,229

DISTRICT	EDUCATION COST PER MEMBER CHART A	TRANSPORTATION COST PER MEMBER CHART B	FACILITY COST PER MEMBER CHART C	TOTAL EDUC COST PER MEMBER CHART D	03-04 MEMB
GALESVILLE-ETTRICK	$ 8,199	$ 492	$ 195	$ 8,886	1,420
TOMAH AREA	$ 7,754	$ 549	$ 627	$ 8,929	2,888
ONALASKA	$ 8,005	$ 206	$ 732	$ 8,943	2,773
WEST SALEM	$ 7,728	$ 356	$ 930	$ 9,014	1,705
PITTSVILLE	$ 7,845	$ 583	$ 659	$ 9,087	774
REEDSBURG	$ 8,118	$ 425	$ 638	$ 9,181	2,440
WONEWOC-UNION CENTER	$ 7,885	$ 805	$ 513	$ 9,204	430
HILLSBORO	$ 7,913	$ 565	$ 736	$ 9,213	611
BLACK RIVER FALLS	$ 8,364	$ 447	$ 596	$ 9,407	1,906
NORWALK-ONTARIO-WILTON	$ 8,003	$ 870	$ 537	$ 9,410	671
VIROQUA AREA	$ 8,312	$ 536	$ 658	$ 9,507	1,247
NEKOOSA	$ 8,473	$ 507	$ 580	$ 9,560	1,472
HOLMEN	$ 8,187	$ 396	$ 1,023	$ 9,606	3,250
BLAIR-TAYLOR	$ 8,120	$ 582	$ 1,088	$ 9,790	738
MELROSE-MINDORO	$ 8,576	$ 456	$ 826	$ 9,859	703
NEW LISBON	$ 8,449	$ 496	$ 1,047	$ 9,992	700
SPARTA AREA	$ 8,000	$ 430	$ 1,568	$ 9,998	2,669
KICKAPOO AREA	$ 8,395	$ 718	$ 920	$ 10,033	467
BANGOR	$ 8,385	$ 495	$ 1,176	$ 10,057	646
ADAMS-FRIENDSHIP AREA	$ 8,934	$ 622	$ 673	$ 10,228	2,105
WESTBY AREA	$ 8,407	$ 557	$ 1,296	$ 10,260	1,198
NECEDAH AREA	$ 8,669	$ 542	$ 1,309	$ 10,520	822
LACROSSE	$ 10,001	$ 272	$ 310	$ 10,583	7,399
MAUSTON	$ 8,726	$ 504	$ 1,393	$ 10,623	1,570
CASHTON	$ 8,943	$ 669	$ 1,095	$ 10,707	551
ROYALL	$ 9,658	$ 489	$ 1,199	$ 11,346	664
LAFARGE	$ 11,111	$ 579	$ 665	$ 12,355	273
	$ 8,487	$ 524	$ 851	$ 9,863	1,559
Tomah's Comparison to Average of List	$ (733)	$ 25	$ (225)	$ (933)	1,329

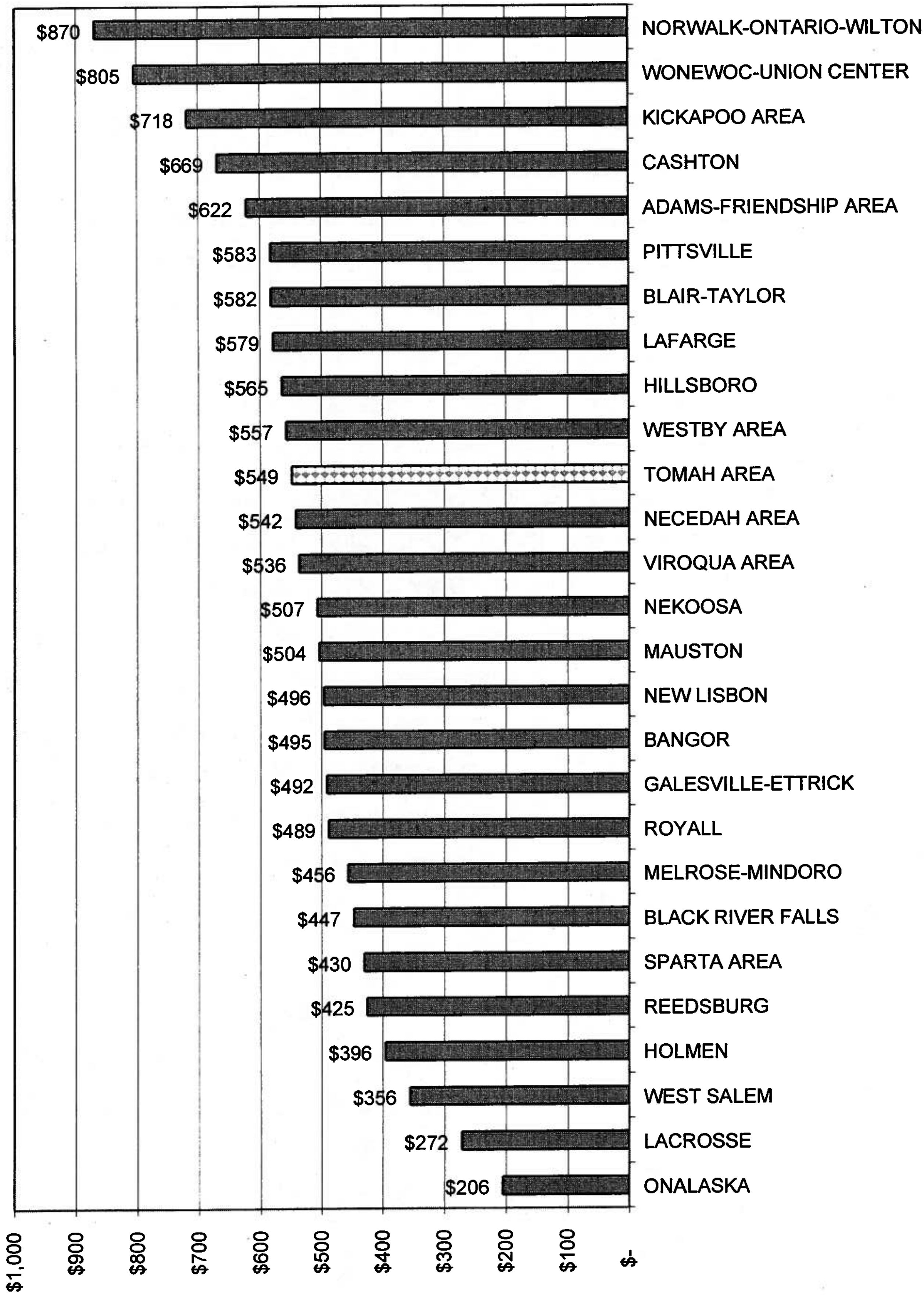
2003-2004 EDUCATION COST PER MEMBER

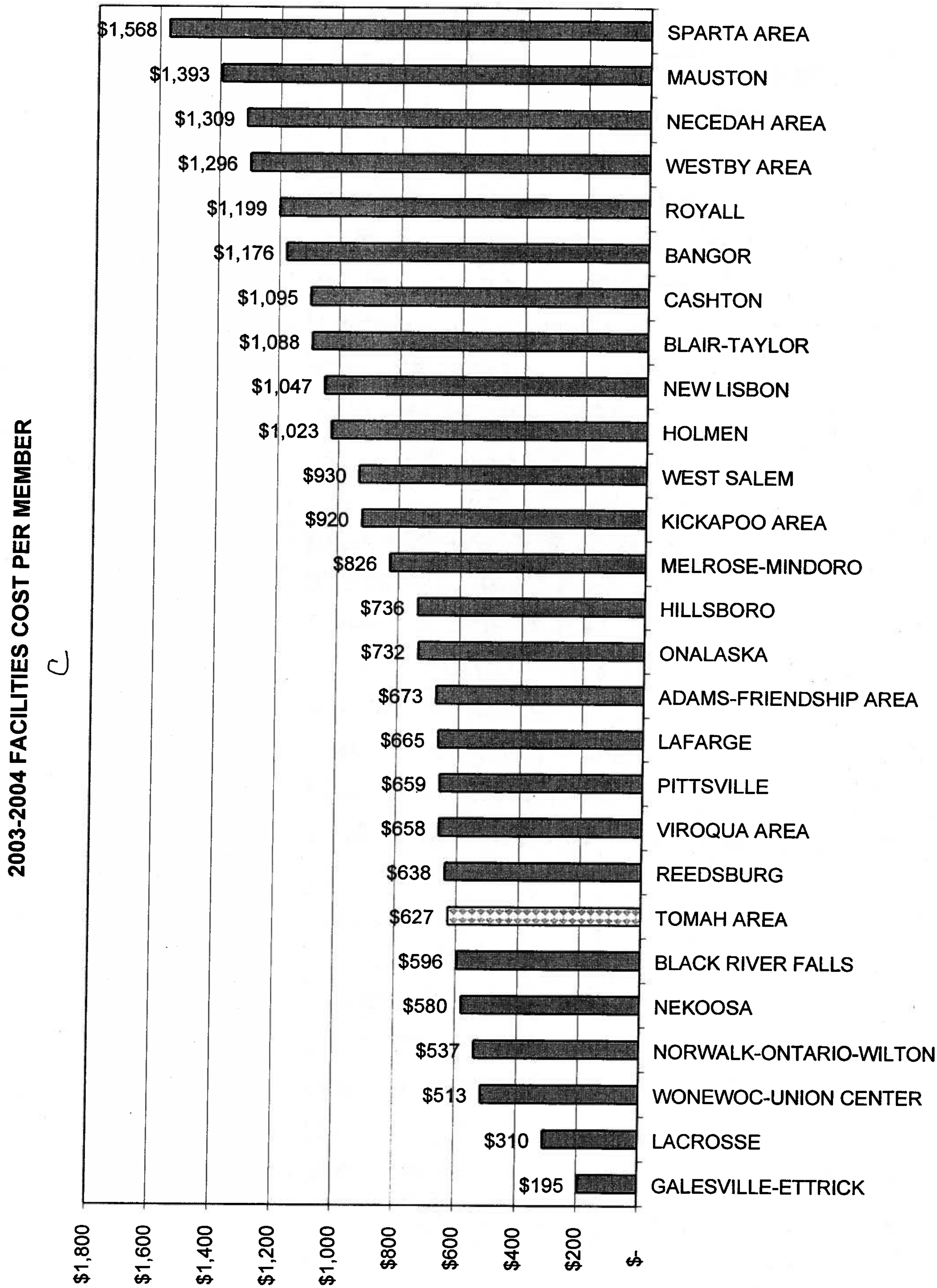
A

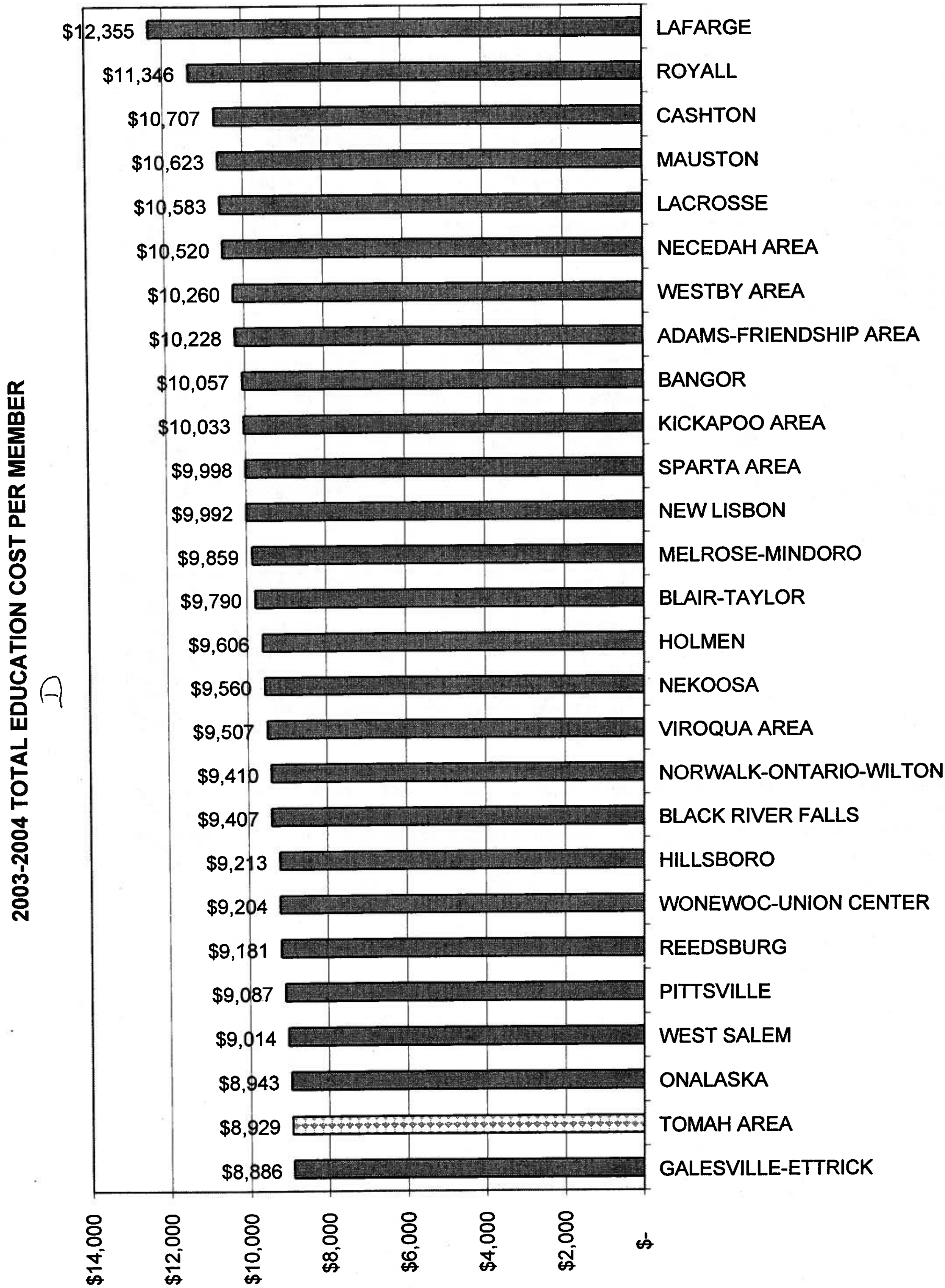


2003-2004 TRANSPORTATION COST PER MEMBER

B




2003-2004 FACILITIES COST PER MEMBER
SPARTA AREA $1,568
MAUSTON $1,393
NECEDAH AREA $1,309
WESTBY AREA $1,296
ROYALL $1,199
BANGOR $1,176
CASHTON $1,095
BLAIR-TAYLOR $1,088
NEW LISBON $1,047
HOLMEN $1,023
WEST SALEM $930
KICKAPOO AREA $920
MELROSE-MINDORO $826
HILLSBORO $736
ONALASKA $732
ADAMS-FRIENDSHIP AREA $673
LAFARGE $665
PITTSVILLE $659
VIROQUA AREA $658
REEDSBURG $638
TOMAH AREA $627
BLACK RIVER FALLS $596
NEKOOSA $580
NORWALK-ONTARIO-WILTON $537
WONEWOC-UNION CENTER $513
LACROSSE $310
GALESVILLE-ETTRICK $195
$1,800
$1,600
$1,400
$1,200
$1,000
$800
$600
$400
$200
$-


2003-2004 TOTAL EDUCATION COST PER MEMBER
D
$12,355 LAFARGE
$11,346 ROYALL
$10,707 CASHTON
$10,623 MAUSTON
$10,583 LACROSSE
$10,520 NECEDAH AREA
$10,260 WESTBY AREA
$10,228 ADAMS-FRIENDSHIP AREA
$10,057 BANGOR
$10,033 KICKAPOO AREA
$9,998 SPARTA AREA
$9,992 NEW LISBON
$9,859 MELROSE-MINDORO
$9,790 BLAIR-TAYLOR
$9,606 HOLMEN
$9,560 NEKOOSA
$9,507 VIROQUA AREA
$9,410 NORWALK-ONTARIO-WILTON
$9,407 BLACK RIVER FALLS
$9,213 HILLSBORO
$9,204 WONEWOC-UNION CENTER
$9,181 REEDSBURG
$9,087 PITTSVILLE
$9,014 WEST SALEM
$8,943 ONALASKA
$8,929 TOMAH AREA
$8,886 GALESVILLE-ETTRICK
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$-

BUDGETED COSTS PER PUPIL

9/17/2004	
Enrollment	
LaGrange	282
Miller	261
Lemonweir	288
Camp Douglas	72
Oakdale	82
Wyeville	108
Warrens	124
Elementary	1,217
RKLC-Elem	4
RKLC-MS	26
RKLC-HS	18
	48
Middle School	637
High School	1,056
Total	2,958

Elementary	2005-06	2005-06
Budget Area	Budgeted Amount	Cost/Pupil
Elementary - Fund 10	$ 6,019,892.06	$4,946.50
Elementary - Fund 27	$ 1,134,991.40	$932.61
Alternative School	$ 37,601.93	$9,400.48
Gifted & Talented (50%)	$ 70,734.85	$58.12
	$ 7,263,220.24	$5,948.58

Middle School	2005-06	2005-06
Budget Area	Budgeted Amount	Cost/Pupil
Middle School - Fund 10	$ 3,550,293.66	$5,573.46
Middle School - Fund 27	$ 550,675.56	$864.48
Alternative School	$ 244,412.55	$9,400.48
Gifted & Talented (25%)	$ 35,367.43	$55.52
	$3,878,530.65	$5,849.97

High School	2005-06	2005-06
Budget Area	Budgeted Amount	Cost/Pupil
High School - Fund 10	$ 4,899,196.23	$4,639.39
High School - Fund 27	$ 525,984.84	$498.09
Alternative School	$ 169,208.69	$9,400.48
Gifted & Talented (25%)	$ 35,367.43	$33.49
Curriculum (LVEC portion)	$61,140.72	$57.90
	$ 5,690,897.90	$5,389.11

The cost per pupil figures were determined by the budget areas indicated and the student enrollment figures taken on September 17, 2004. Transportation, administration, health, operation, maintenance, construction, psychology, special education, curriculum (excluding the LVEC portion), technology, and debt service costs were not included in determining the cost per pupil.

TOMAH'S 7 YEAR STAFFING HISTORY

TIME	1999-2000 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1.000	M.S Reading Teacher	Middle School	3	BA 0	$ 36,407
0.71%	M.S Reading Teacher	Middle School	3	BA 0	$ 26,000
7	High School Computer Lab Aide	High School	145	10.31	$ 15,622
2.75	Middle School CDS Aide	Middle School	144	10.53	$ 8,122
	Substitute Teachers	District			$ 25,022
	ESL Tutor	District			$ 5,383
	Student Council Advisor - Wyeville	Elementary			$ 322
	Student Council Advisor - Warrens	Elementary			$ 322
					$ 117,199

TIME	2000-2001 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1.000	M.S. Art Teacher (Transitional Reorganization)	Middle School	E	BA 12	$ -
1.000	M.S. Reading Teacher (Transitional Reorganization)	Middle School	E	BA 12	$ -
1.000	M.S/H.S. Foreign Language Teacher	Middle School	E	BA 12	$ 43,422
					$ 43,422

TIME	2001-2002 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1.000	3rd Grade Teacher - (Fed. Class Size Reduction Act Grant)	Oakdale	D	BA0	$ -
1.000	1st Grade Teacher - (Fed. Class Size Reduction Act Grant)	Warrens	F	BA6	$ -
0.500	Multi-Age - (Fed. Class Size Reduction Act Grant)	Lemonweir	J	MA0	$ -
1.000	Reg. Ed. Teacher (Transitional Reorganization)	R Kupper LC	L	MA12	$ -
1.000	EEN Teacher (Transitional Reorganization)	R Kupper LC	Q	BA30	$ -
					$ -

TIME	2002-2003 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1	JV Assistant Girls' Golf Coach	High School	NA	NA	$ 1,158
0.5	High School Student Council Advisor	High School	NA	NA	$ 1,054
0.2	Elementary Music Teacher increased from 50% to 70%	Elementary	C	BA+0	$ 6,721
6.75	Additional Kindergarten Aide Time	Lemonweir	NA	NA	$ 18,895
3	Add. Aide Time for Elementary Classrooms Exceeding Limits	Various	NA	NA	$ 5,685
					$ 33,513

TIME	2003-2004 STAFFING CHANGES	BUILDING	STEP	LANE	SALARY & FRINGE
1	Reduction of 1 Elementary Teacher	Warrens	3	BA+0	$ (41,234)
	Athletic Director to Admin with Additional Days	High School	NA	NA	$ 11,838
6.75	Reduction of 1 EEN Aide	Miller	NA	NA	$ (16,566)
7	Reduction of 1 EEN Aide	Middle School	NA	NA	$ (18,393)
11.75	Reduction of 2 EEN Aides	High School	NA	NA	$ (29,113)
1	Reduction of Volleyball Coach	Middle School	NA	NA	$ (912)
1	Addition of Girls JV Tennis Coach	High School	NA	NA	$ 1,009
					$ (93,370)

TIME	2004-2005 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1	CD Teacher	Warrens			$ (51,210)
0.5	LD Teacher	Oakdale			$ (29,333)
1	Reading Specialist	District			$ (65,764)
0.4	School Nurse	District			$ (13,900)
6.25	EEN Aide	LaGrange			$ (21,147)
1	Driver's Education Instructor	High School			$ (41,850)
1	Remedial Reading Teacher	Warrens			$ (45,004)
1	Boys Cross Country Coach	High School			$ (1,820)
1	Assistant Director of Technology	District			$ (67,893)
1	ED Teacher	Middle School			$ 48,285
6.25	EEN Aide	Middle School			$ 21,147
	Increase Summer Band	Middle School			$ 3,431
	Increase Summer School	Middle School			$ 7,315
1.25	Increase Hours of Guidance Aide	Middle School			$ 3,352
1	Gymnastics Girls Head Coach	High School			$ 3,612
1	Gymnastics Girls Assistant Coach	High School			$ 2,415
1	Technology Support Engineer	District			$ 68,289
					$ (180,078)

TIME	2005-2006 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1 FTE	Speech Teacher	District	C	BA+12	$ 52,505
.5 FTE	Alternative Education	Milwaukee St	B	BA+0	$ 17,399
.5 FTE	Title I Rdg/Math	Kupper	C	BA+12	$ 26,015
					$ 95,919

SUMMARY

1999-00	$	117,199
2000-01	$	43,422
2001-02	$	-
2002-03	$	33,513
2003-04	$	(93,370)
2004-05	$	(180,078)
2005-06	$	95,919
Total	$	16,604

Example 1

Ideal Town Where Everyone's Property Is Identical in Value
Everyone Pays An Equal Amount of the Taxes

Property	Value of Property	Taxes Owed
		Total Taxes: $ 30,000.00
		Mill Rate: 0.03000
1	$ 100,000.00	$ 3,000.00
2	$ 100,000.00	$ 3,000.00
3	$ 100,000.00	$ 3,000.00
4	$ 100,000.00	$ 3,000.00
5	$ 100,000.00	$ 3,000.00
6	$ 100,000.00	$ 3,000.00
7	$ 100,000.00	$ 3,000.00
8	$ 100,000.00	$ 3,000.00
9	$ 100,000.00	$ 3,000.00
10	$ 100,000.00	$ 3,000.00
	$ 1,000,000.00	$ 30,000.00

Example 2

Taxes Remain the Same
Everyone's Assessment Goes Up Equally
Everyone's Taxes Remain the Same
Mill Rate Is Lowered

	Increased Assessment	Total Taxes	Mill Rate
	5%	$ 30,000.00	0.02857
Property	Value of Property	Taxes Owed	
1	$ 105,000.00	$ 3,000.00	
2	$ 105,000.00	$ 3,000.00	
3	$ 105,000.00	$ 3,000.00	
4	$ 105,000.00	$ 3,000.00	
5	$ 105,000.00	$ 3,000.00	
6	$ 105,000.00	$ 3,000.00	
7	$ 105,000.00	$ 3,000.00	
8	$ 105,000.00	$ 3,000.00	
9	$ 105,000.00	$ 3,000.00	
10	$ 105,000.00	$ 3,000.00	
	$ 1,050,000.00	$ 30,000.00	

Example 3

Taxes Increase 5%
Everyone's Assessment Goes Up Equally
Everyone's Taxes Go Up The Same Amount
Mill Rate Stays the Same

	Increased Assessment	Total Taxes	Mill Rate
	5%	$ 31,500.00	0.030000
Property	Value of Property	Taxes Owed	
1	$ 105,000.00	$ 3,150.00	
2	$ 105,000.00	$ 3,150.00	
3	$ 105,000.00	$ 3,150.00	
4	$ 105,000.00	$ 3,150.00	
5	$ 105,000.00	$ 3,150.00	
6	$ 105,000.00	$ 3,150.00	
7	$ 105,000.00	$ 3,150.00	
8	$ 105,000.00	$ 3,150.00	
9	$ 105,000.00	$ 3,150.00	
10	$ 105,000.00	$ 3,150.00	
	$ 1,050,000.00	$ 31,500.00	

Example 4

Taxes Remain the Same
Everyone's Assessment Goes Down 5%
Everyone's Taxes Remain the Same
Mill Rate Goes Up

	Increased Assessment	Total Taxes	Mill Rate
	-5%	$ 30,000.00	0.03158
Property	Value of Property	Taxes Owed	
1	$ 95,000.00	$ 3,000.00	
2	$ 95,000.00	$ 3,000.00	
3	$ 95,000.00	$ 3,000.00	
4	$ 95,000.00	$ 3,000.00	
5	$ 95,000.00	$ 3,000.00	
6	$ 95,000.00	$ 3,000.00	
7	$ 95,000.00	$ 3,000.00	
8	$ 95,000.00	$ 3,000.00	
9	$ 95,000.00	$ 3,000.00	
10	$ 95,000.00	$ 3,000.00	
	$ 950,000.00	$ 30,000.00	

Example 5

Total Taxes Remain the Same
Two New Properties Are Developed
Everyone's Taxes Go Down
Mill Rate Is Lowered

	Increased Assessment	Total Taxes	Mill Rate
	10%	$ 30,000.00	0.022727
Property	Value of Property	Taxes Owed	
1	$ 110,000.00	$ 2,500.00	
2	$ 110,000.00	$ 2,500.00	
3	$ 110,000.00	$ 2,500.00	
4	$ 110,000.00	$ 2,500.00	
5	$ 110,000.00	$ 2,500.00	
6	$ 110,000.00	$ 2,500.00	
7	$ 110,000.00	$ 2,500.00	
8	$ 110,000.00	$ 2,500.00	
9	$ 110,000.00	$ 2,500.00	
10	$ 110,000.00	$ 2,500.00	
11	$ 110,000.00	$ 2,500.00	
12	$ 110,000.00	$ 2,500.00	
	$ 1,320,000.00	$ 30,000.00	

Example 6

Total Taxes Remain the Same
Some Properties Increase 10% Other's Increase 5%
Those Whose Properties Increased More than the 5% Pay More than Year Before
Those Whose Properties Increased 5% Pay Less than Year Before
Mill Rate Is Lowered

		Total Taxes	Mill Rate
	10%		
	5%	$ 30,000.00	0.02658
Property	Value of Property	Taxes Owed	
1	$ 110,250.00	$ 2,930.23	
2	$ 115,500.00	$ 3,069.77	
3	$ 110,250.00	$ 2,930.23	
4	$ 115,500.00	$ 3,069.77	
5	$ 110,250.00	$ 2,930.23	
6	$ 115,500.00	$ 3,069.77	
7	$ 110,250.00	$ 2,930.23	
8	$ 115,500.00	$ 3,069.77	
9	$ 110,250.00	$ 2,930.23	
10	$ 115,500.00	$ 3,069.77	
	$ 1,128,750.00	$ 30,000.00	

COMPARISON COST FOR EDUCATING STUDENTS VS. COST OF COMMON ITEMS

School District	2004-05 Mill Rate	School Taxes on $100,000	% of Average	Car $25,000	Milk $ 3.29	Gas $ 2.39
GALESVILLE-ETTRICK	7.37	$ 737.03	73.1%	$18,280	$ 2.41	$ 1.75
BLACK RIVER FALLS	8.05	$ 804.61	79.8%	$19,956	$ 2.63	$ 1.91
TOMAH AREA	8.37	$ 837.38	83.1%	$20,768	$ 2.73	$ 1.99
ONALASKA	8.48	$ 848.32	84.2%	$21,040	$ 2.77	$ 2.01
NEKOOSA	8.49	$ 849.45	84.3%	$21,068	$ 2.77	$ 2.01
VIROQUA AREA	8.78	$ 878.28	87.1%	$21,783	$ 2.87	$ 2.08
WONEWOC-UNION CENTER	8.85	$ 884.79	87.8%	$21,944	$ 2.89	$ 2.10
REEDSBURG	8.98	$ 898.04	89.1%	$22,273	$ 2.93	$ 2.13
HILLSBORO	9.13	$ 912.51	90.5%	$22,632	$ 2.98	$ 2.16
ADAMS-FRIENDSHIP AREA	9.32	$ 932.29	92.5%	$23,122	$ 3.04	$ 2.21
PITTSVILLE	9.33	$ 933.25	92.6%	$23,146	$ 3.05	$ 2.21
BLAIR-TAYLOR	9.68	$ 968.23	96.1%	$24,014	$ 3.16	$ 2.30
BANGOR	9.72	$ 971.68	96.4%	$24,099	$ 3.17	$ 2.30
KICKAPOO AREA	9.97	$ 997.22	98.9%	$24,733	$ 3.25	$ 2.36
NECEDAH AREA	10.25	$ 1,025.10	101.7%	$25,424	$ 3.35	$ 2.43
ALMA CENTER	10.46	$ 1,046.19	103.8%	$25,947	$ 3.41	$ 2.48
MELROSE-MINDORO	10.50	$ 1,050.48	104.2%	$26,054	$ 3.43	$ 2.49
SPARTA AREA	10.60	$ 1,059.64	105.1%	$26,281	$ 3.46	$ 2.51
WEST SALEM	10.62	$ 1,061.74	105.3%	$26,333	$ 3.47	$ 2.52
CASHTON	10.64	$ 1,064.03	105.6%	$26,390	$ 3.47	$ 2.52
NEW LISBON	10.74	$ 1,073.79	106.5%	$26,632	$ 3.50	$ 2.55
HOLMEN	10.98	$ 1,098.02	108.9%	$27,233	$ 3.58	$ 2.60
WESTBY AREA	11.51	$ 1,150.91	114.2%	$28,545	$ 3.76	$ 2.73
LACROSSE	11.52	$ 1,151.69	114.3%	$28,564	$ 3.76	$ 2.73
MAUSTON	12.04	$ 1,203.87	119.4%	$29,858	$ 3.93	$ 2.85
LAFARGE	12.32	$ 1,231.68	122.2%	$30,548	$ 4.02	$ 2.92
NORWALK-ONTARIO-WILTON	12.57	$ 1,256.58	124.7%	$31,165	$ 4.10	$ 2.98
ROYALL	12.97	$ 1,297.09	128.7%	$32,170	$ 4.23	$ 3.08
AVERAGE	**10.08**	**$ 1,008.00**	**100.0%**	**$25,000**	**$ 3.29**	**$ 2.39**

POWERS OF THE ANNUAL MEETING

(c) A special meeting has the powers of the annual meeting. No more than two special meetings may be held between annual meetings to consider or act upon the same subject, except that in counties having a population of 500,000 or more no more than four such meetings may be held. No tax may be voted at a special meeting, unless notice thereof is included in the notice under par. (b). The amount of tax proposed to be voted shall be set forth in the notice. The special meeting may vote a tax of a lesser amount than stated in the notice, but not a greater amount.

(3) CHALLENGE. If a person attempting to vote at an annual or special meeting is challenged, the chairperson of the meeting shall state to the person challenged the qualifications necessary to vote at the meeting. If such person declares that he or she is eligible to vote and if such challenge is not withdrawn, the chairperson shall administer the following oath or affirmation to him or her: "You do solemnly swear (or affirm) that you are an actual resident of this school district and that you are qualified, according to law, to vote at this meeting." A person taking such oath or affirmation shall be permitted to vote, but if that person refuses to take such oath or affirmation that person may not vote.

120.09 Consideration of special subject. If in a common or union high school district at least 60 days prior to the annual meeting a petition is filed with the school district clerk signed by 100 electors requesting that the annual meeting consider a special subject or item of business which is a proper subject or item for consideration at the annual meeting, the school district clerk shall incorporate a statement of the subject or item in the notice of the annual meeting. The school district clerk shall prepare the proper ballot to permit voting on the subject or item at the annual meeting. If the petition includes a subject beyond the power of the annual meeting, the school district clerk shall reject that part of the petition which contains such subject and notify the proper person within 20 days of the school district clerk's receipt of the petition. The petition shall designate a person or a representative of an organization to be notified in case of its rejection.

120.10 Powers of annual meeting. The annual meeting of a common or union high school district may:

(1) CHAIRPERSON AND CLERK. Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.

(2) ADJOURNMENT. Adjourn from time to time.

(3) SALARIES OF SCHOOL BOARD MEMBERS. Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.

(4) REIMBURSEMENT OF SCHOOL BOARD MEMBERS. Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.

(5) BUILDING SITES. Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals as fixed by the lease.

(5m) REAL ESTATE. Authorize the school board to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.

(6) TAX FOR SITES, BUILDINGS AND MAINTENANCE. Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.

(7) TAX FOR TRANSPORTATION VEHICLES. Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.

(8) TAX FOR OPERATION. Vote a tax for the operation of the schools of the school district.

(9) TAX FOR DEBTS. Vote a tax necessary to discharge any debts or liabilities of the school district.

(10) SCHOOL DEBT SERVICE FUND. Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose, except as provided by s. 67.11(1), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.

(10m) SCHOOL CAPITAL EXPANSION FUND. Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s. 120.08(1)(c).

(11) TAX FOR RECREATION AUTHORITY. Vote a tax for the purposes specified in s. 66.527.

(12) SALE OF PROPERTY. Authorize the sale of any property belonging to and not needed by the school district. If a school site or other lands are to be abandoned which were acquired or are held upon condition that they revert to the prior owner when no longer used for school purposes, the school board shall sell any school buildings thereon or move them to another site within 8 months after the school buildings cease to be used for school purposes or the site ceases to be maintained as a school district playground or park.

(14) LEGAL PROCEEDINGS. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.

(15) TEXTBOOKS. Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.

(16) SCHOOL LUNCHES. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.

(19) CONSOLIDATION OF HIGH SCHOOLS. In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

120.11 School board meetings and reports. ... (3) Before the annual meeting, the school board shall meet to examine the accounts of the school district treasurer and to prepare a full, itemized written report which shall be presented and read at the annual meeting. The report shall state all receipts and expenditures of the school district since the last annual meeting, the current cash balance of the school district, the amount of the deficit and the bills payable of the school district, the amount necessary to be raised by taxation for the support of the schools of the school district for the ensuing year and the amount required to pay the interest and principal of any debt due during the ensuing year. The report also shall include the budget summary required under s.65.90. The school district clerk shall copy the report, with the action taken thereon, and all other proceedings of the annual meeting in full in the school district record book. ...

120.12 School board duties. The school board of a common or union high school district shall: ...

(3) TAX FOR OPERATION AND MAINTENANCE. (a) On or before November 1, determine the amount necessary to be raised to operate and maintain the schools of the school district and public library facilities operated by the school district under s.43.52, if the annual meeting has not voted a tax sufficient for such purposes for the school year. On or before November 6, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered.

(b) If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization under ch. 117 affecting any territory of the school district, the school board of the affected school district shall determine, on or before November 1 following the effective date of the reorganization, the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by the property in the affected school district if the tax had been determined, certified and assessed prior to the effective date of the reorganization. On or before November 6, the school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect the amount as a special tax on the property. This paragraph does not affect the apportionment of assets and liabilities under s. 66.03.

(c) If on or before November 1 the school board determines that the annual meeting has voted a tax greater than that needed to operate the schools of the school district for the school year, the school board may lower the tax voted by the annual meeting. On or before November 6, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him or her and enter it on the tax rolls in lieu of the amount previously reported.

(d) If on or before November 1 the school board determines that the annual meeting has voted a tax that would violate the limit under subch. VII of ch. 121, the school board shall lower the tax to bring it into compliance with that limit.

(4) TAX FOR DEBT RETIREMENT. On or before November 1, determine the amount necessary to meet any irrepealable tax obligations or other financial commitments of the school district not otherwise provided for. The school district clerk shall certify the amount apportioned to each appropriate municipal clerk who shall include the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered. ...

120.13 School board powers. The school board of a common or union high school district may do all things reasonable to promote the cause of education, including establishing, providing and improving school district programs, functions and activities for the benefit of pupils, and including all of the following: ...

(2) INSURANCE. (a) Provide for accident insurance covering pupils in the school district. Such insurance shall not be paid from school district funds unless the expenditure is authorized by an annual meeting. ...

(20) OPTIONS TO PURCHASE REAL PROPERTY. Solicit and obtain one or more options to purchase real property and, upon approval of the annual or special meeting, exercise such option. ...

(25) LEASE SCHOOL PROPERTY. In addition to any other authority, lease school sites, buildings and equipment not needed for school purposes to

any person for any lawful use at a reasonable rental for a term not exceeding 15 years if approved at an annual or special school district meeting. ...

(33) SPENDING AUTHORITY. During the period between July 1 and the final adoption of a budget by the school board after the budget hearing under s.65.90, spend money as needed to meet the immediate expenses of operating and maintaining the public instruction in the school district. ...

120.14 Audit of school district accounts. In a common or union high school district:

(1) At the close of each fiscal year, the school board of each school district shall employ a licensed accountant to audit the school district accounts and certify the audit. The audit shall include information concerning the school district's self-insurance plan under s. 120.13(2)(b), as specified by the commissioner of insurance. If required by the state superintendent under s. 115.28(18), the audit shall include an audit of the number of pupils reported for membership purposes under s. 121.004(5). The cost of the audit shall be paid from school district funds. Annually by September 15, the school district clerk shall file a financial audit statement with the state superintendent.

(3) The annual meeting may authorize and direct an audit of the school district accounts by a licensed accountant.

(4) The department shall establish by rule a standard contract and minimum standards for audits performed under this section.

120.15 School district president; duties. The school district president of a common or union high school district shall: ...

(3) Prosecute, when authorized by an annual meeting or the school board, actions brought by the school district. ...

120.16 School district treasurer; duties. The school district treasurer of a common or union high school district shall: ...

(4) Present to the annual meeting a written statement of all money received and disbursed by the treasurer during the preceding year. ...

120.17 School district clerk; duties. The school district clerk of a common or union high school district shall: ...